

# ANNUAL FINANCIAL REPORT

## WITH SINGLE AUDIT REPORT

### CITY OF MONROE, LOUISIANA



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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the mayor and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 11/21/01

**For The Year Ended**  
**April 30, 2001**

**CITY OF MONROE  
MONROE, LOUISIANA**

**FOR THE YEAR ENDED APRIL 30, 2001**

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CITY OF MONROE  
MONROE, LOUISIANA

FOR THE YEAR ENDED APRIL 30, 1991

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MONROE, LOUISIANA

FOR THE YEAR ENDED APRIL 30, 1991

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MONROE, LOUISIANA

FOR THE YEAR ENDED APRIL 30, 1991

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MONROE, LOUISIANA

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**Luffey  
Huffman  
& Monroe**

AN INDEPENDENT ACCOUNTING CORPORATION  
**CERTIFIED PUBLIC ACCOUNTANTS**

John J. Luffey, CPA, CMA  
Charles Huffman, CPA  
L. Scott Monroe, CPA  
James H. Moore, CPA  
Robert A. Collins, CPA

## **INDEPENDENT AUDITORS' REPORT**

### **City of Monroe, Louisiana Monroe, Louisiana**

We have audited the accompanying general purpose financial statements of the City of Monroe, Louisiana (the City) as of and for the year ended April 30, 2001, as listed in the accompanying Table of Contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We were unable to satisfy ourselves as to the financial activities of the Agency Fund types for the Monroe City Marshal and the Monroe City Court. Those financial activities are included in the component unit column and represent 30% of total assets and 92% of total liabilities of the component unit column.

In our opinion, except for the effects of such adjustments, if any, as might had been determined to be necessary had we been able to satisfy ourselves as to the financial activities of the Agency Fund types discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City at April 30, 2001, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 12, 2001 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying information listed as Financial Schedules of Individual Funds and Account Groups and Other Supplemental Information in the Table of Contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



(A Professional Accounting Corporation)

October 12, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**CITY OF MONROE**  
**Monroe, Louisiana**

**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**AS OF APRIL 30, 2011**

	GOVERNMENTAL FUND TYPES				ENTERPRISE AND TRUST FUND	
	Current Fund	Special	Debt	Capital	Enterprise Fund	Trust Fund
		Revenue Funds	Service Funds	Projects Funds		
<b>ASSETS AND OTHER DEBITS</b>						
<b>Due from Assets:</b>						
Contract with applications:	\$ 40,000	\$ 1,145,000	\$ 1,071,000	\$ 1,041,411	\$ 424,000	\$ -
Investments:	-	430,000	0	1,132,000	-	-
Accounts receivable, net:	1,800,000	275,000	188,000	1,111,000	1,400,000	-
Due from other funds:	600,000	140,000	1,000,000	1,000,000	1,100,000	125,000
Inventory:	0	-	-	-	700,000	0
Prepaid items:	80,000	-	-	-	150,000	-
Bond income receiv:	-	-	-	-	100,000	-
Total current assets:	<u>2,880,000</u>	<u>2,000,000</u>	<u>2,269,000</u>	<u>3,284,411</u>	<u>3,074,000</u>	<u>125,000</u>
<b>Restricted Assets:</b>						
Contract with applications:	-	-	-	-	1,000,000	-
Total restricted assets:	-	-	-	-	<u>1,000,000</u>	-
Due from another fund:	-	-	-	100,000	-	-
Other Assets:	-	140,000	-	-	-	-
Contingent liabilities:	-	-	-	-	-	-
Property, plant and equipment, net of accumulated depreciation:	-	-	-	-	80,000,000	1,000,000
Derivatives:	-	-	-	-	100,000	-
Investment available to debt service funds:	-	-	-	-	-	-
Amounts receivable provided for the settlement of general long term obligations:	-	-	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS:</b>	<u>\$ 2,880,000</u>	<u>\$ 2,140,000</u>	<u>\$ 2,269,000</u>	<u>\$ 3,284,411</u>	<u>\$ 3,174,000</u>	<u>\$ 1,125,000</u>

FUND/AGY 11/28-11/18		ACCOUNT CATEGORIES		Bank (Disbursement Only)		Bank (Disbursement Only)
Agency Funds	Trust Funds	Current Fixed Assets	Current Long Term Liabilities	Delivery Government	Committed Funds	Reporting Entity
\$ 6,465,039	\$ 296,461	\$ -	\$ -	\$ 9,966,002	\$ 1,241,134	\$ 11,207,136
-	-	-	-	6,600,000	30,000	6,630,000
26,540	-	-	-	1,687,500	21,100	2,939,140
195,000	-	-	-	1,558,700	35,000	2,040,900
-	-	-	-	80,000	-	80,000
-	-	-	-	100,000	5,000	105,000
-	-	-	-	100,000	-	100,000
<u>6,490,579</u>	<u>296,461</u>	<u>-</u>	<u>-</u>	<u>12,052,202</u>	<u>1,291,100</u>	<u>13,343,402</u>
-	-	-	-	1,443,000	-	1,443,000
-	-	-	-	1,443,000	-	1,443,000
-	-	-	-	100,000	-	100,000
-	-	-	-	785,000	-	785,000
-	-	40,000,000	-	4,400,000	100,000	44,500,000
-	-	-	-	8,671,000	-	8,671,000
-	-	-	-	100,000	-	100,000
-	-	-	1,000,000	1,000,000	-	2,000,000
-	-	-	<u>21,000,000</u>	<u>6,800,000</u>	-	<u>27,800,000</u>
<u>\$ 6,490,579</u>	<u>\$ 296,461</u>	<u>\$ 40,000,000</u>	<u>\$ 21,700,000</u>	<u>\$ 19,853,202</u>	<u>\$ 1,391,100</u>	<u>\$ 71,234,162</u>

(Continued)

CTY OF WINDSOR  
 Finance Committee

COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT CATEGORIES  
 AS OF APRIL 30, 2021

	GOVERNMENTAL FUND TYPES				PROPERTY TAX FUND TYPES	
	General Fund	Special Services Funds	Risk Services Funds	Capital Project Funds	Enterprise Funds	Internal Service Fund
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Current liabilities</b>						
Accounts and earnings payable	\$ 403,000	\$ 1,481,143	\$ -	\$ 1,123,140	\$ 468,244	\$ 71,724
Accounts payable and accrued liabilities	\$ 28,285	-	-	-	-	-
Due to other funds	3,000,000	305,107	7,189	3,003,100	1,654,890	1,935
Current portion of general long-term obligations	-	-	-	-	\$ 1,300	\$ 6,000
Notes payable	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-
Deferred tax return	-	-	-	-	-	-
Deferred revenue	225,400	1,047,450	13,743	119,420	62,111	-
Customer deposits	-	-	-	-	1,824,743	-
Other liabilities	49,000	444	-	-	211,283	-
Current liabilities	\$ 3,777,685	\$ 2,836,144	\$ 7,189	\$ 4,245,660	\$ 3,953,271	\$ 78,659
<b>Fixed liabilities (payable from debt proceeds)</b>						
Current portion of long-term debt	-	-	-	-	244,000	-
Accrued interest	-	-	-	-	\$ 1,000	-
Current liabilities (payable from proceeds)	-	-	-	-	245,000	-
<b>Long-term liabilities</b>						
Advances from other funds	\$ 2,000	-	-	-	-	-
Special assessment liabilities	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
General Obligations	-	-	-	-	-	-
Revenue	-	-	-	-	1,460,000	-
Tax Incentives	-	-	-	-	-	-
Refunding Bonds	-	-	-	-	-	-
Condition of sale bonds	-	-	-	-	244,000	12,000,000
Claims and judgments	-	-	-	-	-	-
Bond anticipation notes	-	-	-	-	1,460,000	-
Capital lease obligations	-	-	-	-	-	-
Unamortized intangibles	-	-	-	-	50,420	-
Long-term liabilities	\$ 2,000	-	-	-	\$ 2,164,420	\$ 12,012,000
<b>Total liabilities</b>	<b>\$ 3,782,365</b>	<b>\$ 2,836,144</b>	<b>\$ 7,189</b>	<b>\$ 4,245,660</b>	<b>\$ 6,117,691</b>	<b>\$ 12,090,659</b>



**CITY OF MONROE**  
**Finance, Louisiana**

**COMBINED BALANCE SHEET**  
**FOR FUND TYPES AND ACCOUNT GROUPS (UNRECONCILED)**  
**AS OF SEPTEMBER 30, 2024**

	GOVERNMENTAL ACTIVITIES				ENTERPRISE	
	General Fund	Special Revenue	Fund Services	Capital Projects	Enterprise Fund	Internal Service Fund
		Amount	Amount	Amount	Amount	Amount
<b>Other equities:</b>						
Participating capital	-	-	-	-	80,511,000	100,000
Investment general fund equity	-	-	-	-	-	-
Retained earnings (deficit)						
Unrecovered	-	-	-	-	(24,888,000)	80,000
Reserve/Retain						
Retained for:						
Deposits withdrawn	-	-	-	-	-	-
Investments and capital items	80,000	-	-	-	-	-
Asset improvements	-	1,511,000	-	-	-	-
Capital improvements	-	-	-	1,800,000	-	-
Risk reserve	-	-	1,600,000	-	-	-
Advance on other funds	-	-	-	100,000	-	-
Unrecovered/unapportioned	1,400,000	1,400,000	-	80,000	-	-
Total fund equity	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,600,000</u>	<u>1,900,000</u>	<u>80,511,000</u>	<u>1,800,000</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,700,000</b>	<b>\$ 1,654,000</b>	<b>\$ 2,700,000</b>	<b>\$ 2,071,000</b>	<b>\$ 118,889,000</b>	<b>\$ 2,080,000</b>

The accompanying notes are an integral part of this financial statement.

BUDGETARY		MUTUAL FUNDS		Total	Total	
FUNCTIONS		General	General	(Mutual Funds)	(Mutual Funds)	
Agency	Trust	Invest	Long Term	Fund	Component	
Funds	Funds	Stock	Reserve	Investment	Funds	
-	-	-	-	100,000	-	100,000
-	-	4,400,000	-	4,200,000	700,000	4,900,000
-	-	-	-	(24,000,000)	-	(24,000,000)
-	20,000	-	-	20,000	-	20,000
-	-	-	-	(20,000)	-	(20,000)
-	-	-	-	1,000,000	-	1,000,000
-	-	-	-	4,000,000	-	4,000,000
-	-	-	-	1,000,000	-	1,000,000
-	-	-	-	20,000	-	20,000
-	-	-	-	100,000	20,000	120,000
-	20,000	4,400,000	-	(24,000,000)	720,000	(17,680,000)
\$ 4,400,000	\$ 20,000	\$ 4,400,000	\$ 20,000,000	\$ 24,000,000	\$ 720,000	\$ 24,720,000

**CITY OF MOBILE**  
**Mobile, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED MARCH 31, 2024**

	REVENUES		EXPENSES		TOTALS		TOTALS	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>REVENUES</b>								
Taxes								
All Other Taxes	\$ 628,241	-	\$ 628,241	-	\$ 628,241	-	\$ 628,241	-
State	26,704,010	-	2,569,881	-	24,134,129	-	24,134,129	-
Other State	20,000	-	-	-	20,000	-	20,000	-
License and permits	1,000,000	-	-	-	1,000,000	-	1,000,000	-
Intergovernmental								
Federal/State	22,000	100.00	-	-	22,000	100.00	22,000	100.00
State/Local	1,000,000	100.00	-	-	1,000,000	100.00	1,000,000	100.00
Local/Local	-	-	-	-	-	-	-	-
Fees, charges and commissions for services	1,000,000	-	26,000	-	974,000	-	974,000	-
Fees and commissions	200,000	-	200,000	-	-	-	200,000	-
Governmental Services	47,000	100.00	47,000	100.00	-	-	47,000	100.00
Other revenues	200,000	100.00	200,000	100.00	-	-	200,000	100.00
Total revenues	29,876,251	100.00	3,467,121	100.00	26,409,130	100.00	26,409,130	100.00
<b>EXPENSES</b>								
Current								
General Government								
Legislative	20,000	-	-	-	20,000	-	20,000	-
Judicial	-	-	-	-	-	-	1,700,000	-
Legal	200,000	-	-	-	200,000	-	200,000	-
Executive	100,000	-	-	-	100,000	-	100,000	-
Human Resources Administration	1,000,000	-	-	-	1,000,000	-	1,000,000	-
City-Central Government	700,000	-	-	-	700,000	-	700,000	-
Public works	11,000,000	100.00	-	-	11,000,000	100.00	11,000,000	100.00
Public safety	1,000,000	100.00	-	-	1,000,000	100.00	1,000,000	100.00
Public utilities	1,000,000	100.00	-	-	1,000,000	100.00	1,000,000	100.00
Culture and recreation	1,000,000	100.00	-	-	1,000,000	100.00	1,000,000	100.00
Other services								
Police Department	200,000	-	1,000,000	-	1,200,000	100.00	1,200,000	100.00
International fiscal charges	70,000	-	100,000	-	170,000	100.00	170,000	100.00
Capital/Debt	1,000,000	100.00	-	-	1,000,000	100.00	1,000,000	100.00
Miscellaneous	1,000,000	100.00	1,000,000	100.00	-	-	1,000,000	100.00
EXPENSES (REVENUES) OF REVERSED BUDGETARY ACCOUNTS	1,000,000	100.00	1,000,000	100.00	-	-	1,000,000	100.00
<b>OTHER REVENUES/CHARGES (EXPENSES)</b>								
State of Mobile	1,000,000	-	-	-	1,000,000	-	1,000,000	-
Mobile Transportation Authority	200,000	-	-	-	200,000	-	200,000	-
Transfer from nonmajor funds	1,000,000	-	-	-	1,000,000	-	1,000,000	-
Interest income on operating investments	1,000,000	-	-	-	1,000,000	-	1,000,000	-
Operating transfer in	100,000	100.00	100,000	100.00	-	-	100,000	100.00
Operating transfer out	(1,000,000)	100.00	(1,000,000)	100.00	-	-	(1,000,000)	100.00
Total other revenues/charges	1,000,000	100.00	1,000,000	100.00	-	-	1,000,000	100.00
<b>REVENUES (EXPENSES) OF REVERSED BUDGETARY ACCOUNTS</b>								
State of Mobile	1,000,000	100.00	1,000,000	100.00	-	-	1,000,000	100.00
<b>REVENUES (EXPENSES) OF YEAR, as previously reported</b>	1,000,000	100.00	1,000,000	100.00	1,000,000	100.00	1,000,000	100.00
<b>CHANGES FROM AN UNAUDITED PRIOR YEAR</b>	-	-	-	-	-	-	1,000,000	100.00
<b>REVENUES (EXPENSES) OF YEAR, as revised</b>	1,000,000	100.00	1,000,000	100.00	1,000,000	100.00	1,000,000	100.00
<b>REVENUES (EXPENSES) OF YEAR</b>	\$ 1,000,000	100.00	\$ 1,000,000	100.00	\$ 1,000,000	100.00	\$ 1,000,000	100.00

The accompanying notes are an integral part of this financial statement.

## CITY OF MOBILE

## Mobile, Louisiana

COMPARISON STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET VS. LAST YEAR AND ACTUAL  
 GENERAL FUND AND ALL SPECIAL REVENUE FUNDS WITH LEGALLY ADOPTED BUDGETS  
 FOR THE YEAR ENDING APRIL 30, 2001

REVENUES	GENERAL FUND		VARIANCE - FAVORABLE		SPECIAL REVENUE FUNDS		VARIANCE - UNFAVORABLE	
	BUDGET	ACTUAL	2000/2001	2000/2000	BUDGET	ACTUAL	2000/2001	2000/2000
<b>Total</b>								
Ad Valorem	\$ 4,217,100	4,444,417	\$ 227,317	\$ -	-	-	-	-
State	40,500,000	39,750,000	(750,000)	-	-	-	-	-
Other State	394,750	395,000	250	-	-	-	-	-
License and permits	2,800,000	2,800,000	17,000	-	-	-	-	-
Intergovernmental	1,800,000	1,800,000	17,000	1,800,000	1,800,000	1,800,000	1,800,000	
Fees, charges and commissions for services	3,700,750	4,400,717	700,000	700,000	1,000,000	1,000,000	1,000,000	
Fees and penalties	810,750	807,750	(3,000)	100,000	170,000	170,000	170,000	
Rent and other income	375,000	487,000	112,000	100,000	400,000	400,000	400,000	
Other revenues	500,000	500,000	(50,000)	500,000	500,000	500,000	500,000	
<b>Total revenues</b>	<b>\$ 49,002,350</b>	<b>\$ 49,440,600</b>	<b>\$ 438,250</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	
<b>EXPENDITURES</b>								
<b>General Government</b>								
Legislative	200,000	200,000	10,000	-	-	-	-	-
Judge	670,000	670,000	100,000	-	-	-	-	-
Executive	170,000	168,000	(2,000)	-	-	-	-	-
Financial Administration	3,750,000	3,750,000	(500)	-	-	-	-	-
Other General Government	80,000	78,000	(2,000)	-	-	-	-	-
State aid	10,500,000	10,000,000	(500,000)	400,000	500,000	500,000	500,000	
State costs	5,000,000	4,800,000	(200,000)	5,000,000	5,000,000	5,000,000	5,000,000	
State and utility	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	
Tuition and services	4,000,000	3,900,000	(100,000)	100,000	100,000	100,000	100,000	
Education	3,100,000	3,000,000	(100,000)	-	-	-	-	-
Public Safety	3,000,000	3,000,000	(50,000)	100,000	100,000	100,000	100,000	
Transportation	44,000,000	43,300,000	(700,000)	4,000,000	4,000,000	4,000,000	4,000,000	
<b>OTHER DEBITUM TYPE REVENUES OVER EXPENDITURES</b>	<b>\$ 1,000,000</b>	<b>\$ 1,700,000</b>	<b>\$ 700,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	
<b>GRAND FINANCING SOURCE (DEFICIT)</b>								
State of Loans	100,000	100,000	100	-	-	-	-	-
Public Trust Funds (debtless)	700,000	700,000	-	-	-	-	-	-
Forward loan (debtless)	3,000,000	3,000,000	-	-	-	-	-	-
Interest income (excluding bonds/notes)	(1,000,000)	(1,700,000)	(700,000)	-	-	-	-	-
Operating deficits to	400,000	400,000	50,000	1,000,000	1,000,000	1,000,000	1,000,000	
Operating deficits to	(3,000,000)	(3,000,000)	(1,000,000)	-	-	-	-	-
Transfer financing source (deficit)	(4,000,000)	(4,000,000)	(1,000,000)	1,000,000	1,000,000	1,000,000	1,000,000	
<b>OTHER DEBITUM TYPE REVENUES AND BY THIS SOURCE OVER EXPENDITURES AND BY THIS YEAR</b>	<b>\$ 700,000</b>	<b>\$ 600,000</b>	<b>\$ 100,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	
<b>FUND BALANCE beginning of year</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 10,700,000</b>	<b>\$ 10,600,000</b>	<b>\$ 100,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	

This report was prepared as required by the fiscal control act.

**CITY OF MONROE**  
**Monroe, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN RETAINED EARNINGS**  
**AS A PROPRIETARY FUND TYPE**  
**AND SIMILAR FUND TYPES**  
**FOR THE YEAR ENDED APRIL 30, 2002**

	PROPRIETARY FUND TYPES			TOTALS (MEMORANDUM ONLY)
	EXPENSES	INTERNAL SERVICE FUNDS	FINANCIAL INSTITUTIONS	
	(FOCUS)	(SERVICE)	(TRUST FUNDS)	
<b>OPERATING REVENUES</b>				
Charged for services	\$ 11,395,008	\$ 1,486,129	-	\$ 12,881,137
Contributions	-	-	20,000	20,000
Interest income	-	-	20,074	20,074
Other operating revenue	31,881	-	-	31,881
Total operating revenue	<u>11,744,499</u>	<u>1,486,129</u>	<u>40,074</u>	<u>13,270,702</u>
<b>OPERATING EXPENSES</b>				
Salaries, wages and benefits	6,738,497	75,506	-	6,814,003
Materials, supplies and supplies	690,163	10,000	-	700,163
Utilities and communications	1,086,754	14,931	-	1,101,685
Depreciation and amortization	1,288,694	180,071	-	1,468,765
Materials	541,680	-	-	541,680
Benefits, paid participants	-	-	20,070	20,070
Administrative services	-	-	1,171	1,171
Postmaster's expenses	784,794	-	-	784,794
Map expenses	-	30,000	-	30,000
Other operating expenses	2,470,907	10,000	-	2,480,907
Total operating expenses	<u>12,541,165</u>	<u>1,895,607</u>	<u>21,241</u>	<u>14,458,013</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ (796,666)</u>	<u>\$ (409,478)</u>	<u>\$ 19,833</u>	<u>\$ (986,311)</u>
<b>NONOPERATING REVENUE (EXPENSE)</b>				
Operating grants	754,011	-	-	754,011
Fide (fund) assets of assets	580	-	-	580
Interest income	60,276	-	-	60,276
Interest expense	(170,814)	(70,540)	-	(241,354)
Property taxes	1,000,430	-	-	1,000,430
Total nonoperating revenue (expense)	<u>1,244,583</u>	<u>(70,540)</u>	<u>-</u>	<u>1,174,043</u>
<b>(INCOME) (LOSS) BEFORE OPERATING TRANSFER</b>	<u>\$ (552,083)</u>	<u>\$ (480,018)</u>	<u>\$ 19,833</u>	<u>\$ (912,268)</u>
<b>OPERATING TRANSFER IN (OUT)</b>				
Operating transfers in	1,800,004	831,000	-	2,631,004
Operating transfers out	(1,800,004)	-	-	(1,800,004)
Total operating transfers in (out)	<u>0</u>	<u>831,000</u>	<u>-</u>	<u>831,000</u>
<b>NET INCOME (LOSS)</b>	<u>\$ (552,083)</u>	<u>\$ 350,982</u>	<u>\$ 19,833</u>	<u>\$ (181,268)</u>
<b>DEPRECIATION ON ASSETS ACQUIRED BY GRANT</b>	<u>\$ 60,000</u>	<u>-</u>	<u>-</u>	<u>\$ 60,000</u>
<b>RETAINED EARNINGS (DEFICIT),</b>				
Beginning of year (as previously stated)	\$ (113,104)	286,000	70,000	\$ 242,896
Adjustment to carrying value of fund assets	<u>(2,213,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>(2,223,000)</u>
<b>RETAINED EARNINGS (DEFICIT),</b>				
Beginning of year (as restated)	<u>\$ (226,204)</u>	<u>276,000</u>	<u>70,000</u>	<u>\$ (80,204)</u>
<b>RETAINED EARNINGS (DEFICIT),</b>				
END OF YEAR	<u>\$ (281,287)</u>	<u>\$ 627,982</u>	<u>\$ 89,833</u>	<u>\$ (503,472)</u>

The accompanying notes are an integral part of this financial statement.



## CITY OF MONROE

Monroe, Louisiana

### Notes To The Financial Statements As Of And For The Year Ended April 30, 2008

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Monroe, Louisiana (the City) operates under a Home Rule Charter approved by the voters in 1978. This charter provides for an executive branch of government headed by a mayor and a legislative branch of government consisting of five council members. The City's combined balance sheet includes the accounts of all City operations. The City's major operations include police and fire protection, garbage and trash collection, parks and recreation, other cultural activities and general administration services. In addition, the City owns and operates six major enterprise activities: airport, water distribution, sanitary sewerage systems, mass transit system, civic center, and gardens and zoo.

The Governmental Accounting Standards Board (GASB) promulgates generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The financial reporting practices of the City comply with the financial reporting standards established by the GASB.

#### A. REPORTING ENTITY

As the governing authority of the City, for reporting purposes, the City of Monroe is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the City), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement 14, *The Financial Reporting Entity*, sets forth criteria for determining which, if any, component units should be considered part of the City of Monroe for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability, which include:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the City to impose its will on that organization; and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.
2. Organizations for which the City does not appoint a voting majority but are financially dependent on the City.

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**Monroe, Louisiana**

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 2001**

3. Organizations for which the reporting entity financial statements would be misleading if date of the potential component unit were not included because of the nature or significance of the relationship.

Based on the previous criteria, the City has determined that the following component units should be considered as part of the City reporting entity.

**Monroe City Court** - The Monroe City Court is a legally separate entity. The City appoints none of the governing board (Judges) of the court. Judges of the court are independently elected officials. Although the City Council can, to a limited degree, impose its will on the court through City Council ordinances, the City provides office space, court facilities and some furnishings and compensation to the court. Although the court functions entirely within the City of Monroe, it provides no direct services to the City or City Council. However, based on criteria 2. above, it has been determined that the court is a component unit of the City and should be included in the City's financial statements through discrete presentation.

**Monroe City Marshal** - The Monroe City Marshal's office is a legally separate entity. The City does not appoint the governing board (Marshal) of the marshal's office. The City Marshal is an independently elected official. Although the City cannot impose its will on the City Marshal, it does provide a substantial portion of his compensation, facilities and furnishings. Although the City Marshal functions entirely within the City of Monroe, he provides no direct service to the City but is rather an officer of the City court. However, based on criteria 2. above, it has been determined that the City Marshal is a component unit of the City and should be included in the City's financial statements through discrete presentation.

In a prior fiscal year, two not-for-profit entities were created to perform administrative functions for the City's two incremental sales tax economic development districts. These entities are the Tower Drive Economic Development Corporation and the Grant Road Economic Development Corporation. The City Council appoints the board of directors for one of the not-for-profits and the City Council is the board of directors for the other not-for-profit. In addition, the Mayor can remove any board member at will and the existence of the incremental sales tax pledge holds the specific financial burden called for by GASB 14. For financial reporting purposes, these entities are considered an integral part of the City, not component units, on a substance-over-form basis. This decision is due to the City keeping the books and records for the not-for-profits, the City as a whole reaping the benefits from the use of the proceeds of the incremental tax bonds, and that the board and the separate not-for-profit are relational and structural in nature, no disbursement of funds is subject to the control of the City. As such, they are presented as separate Debt Service and Capital Project funds within these categories of the City.

Included in the evaluation of potential component units of the City of Monroe were the Monroe City School Board, the Ouachita Council of Governments, the Monroe Housing Authority, the

**CITY OF MONROE**

Monroe, Louisiana

**Notes To The Financial Statements**

**As Of And For The Year Ended April 30, 2001**

City of Monroe Employees Credit Union, the Monroe/West Monroe Public Trust Financing Authority and the Ouachita Civil Defense Agency. None of these entities were determined to be component units of the City of Monroe reporting entity.

**B. FUND ACCOUNTING**

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the provision of services to the public as opposed to proprietary funds where the focus of attention is on recovering, for cost-of-providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The City's current operations require the use of the governmental, proprietary, and fiduciary fund categories. The fund types used by the City are described as follows:

*Governmental Funds:*

*General Fund*

This fund is the general operating fund of the City. It is used to account for all financial resources of the City except for those required to be accounted for in another fund.

*Special Revenue Funds*

These funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes.

**CITY OF MONROE**  
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*Debt Service Funds*

These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. All general obligation bonds are direct obligations of the City. Principal and interest are payable from ad valorem taxes levied on all taxable property and improvements within the City. All special assessment debts are secured by liens on assessed properties and backed by the full faith and credit of the City. Special assessment debt is accounted for in the General Long-term Obligations Account Group. Incremental Sales Tax Bonds are secured by a pledge of incremental state (40%) and City (60%) sales and use taxes within the boundaries of the respective districts and do not involve the pledge of the full faith and credit of the City. Incremental Sales Tax Bonds are accounted for in the General Long Term Obligations Account Group.

*Capital Project Funds*

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, improvements and other major projects (other than those financed by Proprietary Funds).

*Proprietary Funds:*

*Enterprise Funds*

These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Net cash losses of the Enterprise Funds are subsidized by the General Fund.

*Internal Service Funds*

Internal service funds are used to account for the financing of goods and/or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. During fiscal 2000, the City commenced operation of a central shop which provides repair and maintenance and hauling services solely to other City user departments (with the exception of the Monroe Transit System) at rates designed to cover the costs of operations, including depreciation and debt service.

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**As Of And For The Year Ended April 30, 1991**

In accordance with the provisions of GASB Statement 20, the City has elected not to apply FASB statements and interpretations issued after November 30, 1989 to proprietary activities unless they are adopted by the GASB.

*Warranty Funds:*

*Trust and Agency Funds:*

These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Agency Funds and Pension Trust Funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Pension trust funds account for pension funds established for classified employees of various departments and are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

**C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the General Fixed Assets Account Group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Donated fixed assets are valued at their fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are recorded as a normal expenditure of the governmental funds. No depreciation is recognized on general fixed assets.

Prior to 1985, the City had not maintained fixed asset records on a current basis. Subsequently, the City completed reconstituting its general fixed asset records. In those cases where it was not feasible to determine the original actual cost the assets were recorded at estimated cost derived by price level adjusting current replacement cost. It was not considered practicable to determine the source of investment in general fixed assets prior to April 30, 1972.

Public domain general fixed assets (infrastructure) consisting of certain improvements including streets, bridges, curbs and gutters, sidewalks, drainage systems, traffic signals and lighting systems, are not capitalized since these assets are inseparable and of value only to the City. Certain real property (land and buildings) of the Monroe City School Board which were acquired with City funds are recorded in the School Land and Buildings account.

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**Monroe, Louisiana**

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 1991**

Fixed assets of the proprietary funds are recorded at cost, if purchased, and at fair market value at date of gift, if donated. Major additions are capitalized while repairs and maintenance which do not improve or extend the life of the respective assets are charged to expense. Contributions received in aid of construction are credited to contribution accounts and do not affect the cost of the assets acquired with such contributions.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation on assets acquired by grants is expensed to retained earnings in the Street and Livestock Areas Funds. The remaining enterprise funds have been in operation for many years, and the City has elected not to recognize depreciation on items acquired by grant due to the cost of assessing the amount of such asset acquired by grant. Accumulated depreciation is reported on enterprise fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Water and Electric Plant Facilities	30-50 Years
Buildings	10-50 Years
Sewer Lines, Pumps and Plant	10-30 Years
Improvements	7-30 Years
Equipment	3-20 Years

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those enterprise funds.

**A. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes, grants, fees, charges and commissions for services have

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been treated as susceptible to accrual.

The City uses the following practices in recognizing and reporting revenues and expenditures in the governmental fund types:

*Revenues:*

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in October or November and are billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year; however, by precedent, this is normally extended until February 1. Revenues from ad valorem taxes are budgeted in the year billed to the system collectors are expected. The City bills and collects its own property taxes using the assessed values determined by the tax assessor of Ouachita Parish.

Sales taxes are considered "realizable" when in the hands of the City Sales Tax Collector and are recognized as revenue at that time.

Federal and state grants are normally "expenditure driven", which means that the City does not earn, or is not entitled to, the grant funds until a liability for the expenditure has been incurred. Amounts received in excess of actual expenditures at year end is reflected as deferred revenue on the fund's balance sheet.

Interest earnings on time deposits are recognized as revenue when the time deposits have matured and the interest is available. Substantially all other revenues are recognized when actually received by the City.

*Expenditures:*

Expenditures in the governmental funds are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Compensated absences are recognized as expenditures when leave is actually taken or when employees, or their heirs, are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current available resources is recognized in the General Long Term Obligations Account Group.

Principal and interest on long-term debt is recognized when due.

*Proprietary and Pension Trust Funds*

All proprietary funds and pension trust funds are accounted for using the accrual basis of

**CITY OF MONROE**  
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**Notes To The Financial Statements**  
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accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

*Fiduciary Funds*

Fiduciary Funds include Trust and Agency Funds. Trust and Agency Fund assets and liabilities are accounted for on the modified accrual basis of accounting, except for the pension trust funds, which are discussed above.

*Other Financing Sources (Uses)*

Proceeds from issuing long-term debt and transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**A. BUDGET PRACTICES**

The City follows these procedures in establishing the budgetary data reflected in these financial statements:

1. At least ninety days prior to the beginning of the fiscal year, the mayor submits to the City Council an operating and capital budget for the succeeding year.
2. A public hearing is scheduled by the City Council after allowing for at least ten days notice to the public at the time the budget is initially submitted to the City Council. The budget for the succeeding year must be finally adopted by the Council no later than the second-to-last regular meeting of the fiscal year.
3. The mayor may authorize transfers of budgetary amounts within departments. However, any revisions requiring alteration of levels of expenditures or transfer between departments must be approved by the City Council.
4. Operating appropriations, to the extent not expended, lapse at year end. Capital appropriations continue in force until the project is completed or deemed abandoned after three years of no activity.
5. All legally adopted budgets of the City are adopted on a basis consistent with generally accepted accounting principles (GAAP).

For the year ended April 30, 2001, the City adopted a budget for the General Fund and all Special Revenue funds with the exception of the MPD Youth and Law Enforcement Training funds.

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**As Of And For The Year Ended April 30, 2001**

The following reconciles the excess of revenues and other sources over expenditures and other uses shown on the budgetary comparison statement to the same amounts shown on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

Deficiency of revenues and other sources over expenditures and other uses (Page 6)	\$ (1,455,432)
Adjustments:	
MPD Youth	(600)
Law Enforcement Training	<u>        750</u>
Deficiency of revenues and other sources over expenditures and other uses (page 7)	\$ <u>(1,455,282)</u>

**F. CASH AND CASH EQUIVALENTS**

Under state law, the City may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks their having principal offices in Louisiana.

At April 30, 2001, the City has cash and cash equivalents totaling \$21,344,362, as follows:

Petty cash	\$ 26,089
Demand deposits	18,217,321
Money Market Funds	<u>3,087,041</u>
Total	\$ <u>21,410,431</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances other than those backed by the U.S. government) at April 30, 2001, are secured as follows:

Bank balances	\$ <u>19,839,979</u>
Federal deposit insurance	\$ 399,008
Pledged securities (uncollateralized)	<u>29,142,251</u>
Total	\$ <u>29,442,231</u>

Because the pledged securities are held by a custodial bank in the name of the agent bank rather than in the name of the City, they are considered uncollateralized (Category 3) under the

**CITY OF MONROE**  
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provisions of GASB Codification C20.166, however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City that the fiscal agent bank has failed to pay deposited funds upon demand.

For purposes of the Statement of Cash Flows, cash equivalents include all highly liquid investments with a maturity date of three months or less when purchased. Included as cash equivalents for purposes of the Statement of Cash Flows are the LAMP investments as defined in Note 10 and the money market accounts noted below.

The money market accounts are utilized for the daily investment of idle cash of the City. The account is managed by the City's fiscal agent and consists of securities issued or guaranteed by the U.S. government. Investments are in accordance with LRS 33:295(A)(1)(c) and are not required to be covered by the pledge of securities owned by the fiscal agent bank.

**G. INVESTMENTS**

Under state law, the City may invest funds in obligations of the United States, in federally-insured investments, or in time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At April 30, 2001, the City had the following investments stated at cost, which approximate market:

United States government securities	\$ <u>6,105,946</u>
-------------------------------------	---------------------

The investments in United States government securities are held by the City's agent in the City's name, and are considered collateralized (Category I) under the provisions of GASB Codification 120.164.

**H. INVENTORIES**

Inventories are valued at average cost less write-downs for obsolete items. Inventories in the General and Proprietary Funds consist of expendable supplies and repair and maintenance items held for consumption.

**I. ACCUMULATED VACATION, SICK PAY, AND OTHER EMPLOYEE BENEFIT AMOUNTS**

Accumulated unpaid vacation, sick pay, and other employee benefit amounts are accrued when incurred in Enterprise Funds under the accrual basis of accounting. Such amounts are not

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accrued in governmental funds under the modified accrual basis of accounting. However, such amounts are reflected in the General Long Term Obligations Account Group.

Full time employees may earn up to 33 working days per year depending upon length of service. At the end of each year, employees may carry forward up to 120 days of vacation time. Subject to the above conditions, unused vacation is paid to an employee upon retirement, separation, or death at hourly rates being earned by that employee upon separation.

The City also maintains a disability compensation plan which allows employees to draw an additional 90 days paid disability leave, once all the available sick and vacation accruals have been utilized. Individuals with long-term disability status are then eligible for an additional 180 days of disability leave at 60 percent of their regular pay. Such amounts are not accrued in governmental funds, nor are they reflected in the General Long Term Obligations Account Group due to the inability to estimate such liabilities, and the fact that any unused disability leave does not carry forward to the subsequent year.

Firemen and policemen may receive up to one year's sick leave per illness as prescribed under Louisiana law. For all other City employees, sick leave is accumulated at varying rates ranging up to 13 days per year. A maximum of 120 days of unused sick leave may be carried forward. Subject to the above limitations, employees shall be compensated in cash for any accumulated unused sick leave when they are permanently separated from employment as a result of voluntary resignation, discharge, retirement or death. In the event of death, payment is made to the estate of the employee. The amount of payment for all unused sick leave is calculated at the employee's rate of pay in effect on the payday immediately preceding the employee's separation.

**J. BAD DEBTS**

Uncollectible accounts for customer utility fees receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. The allowance was \$165,535 as of April 30, 2001.

**K. RESERVE OF FUND EQUITY**

Some portions of fund balance and/or retained earnings are reserved to indicate that a portion of fund equity is legally restricted to a specific future use and/or is not available for appropriation or expenditure. In the General Fund a portion of the fund balance is reserved to indicate that it is not available for expenditure or appropriation as it consists of reservations for inventories and prepaid items which are not considered available spendable resources. The reserve of fund balance in the General Fund at April 30, 2001 is \$157,292.

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**A. DEDICATED REVENUES**

**Sales taxes:**

A one-half per cent city sales tax is dedicated to the General Fund for payment of salaries of city employees and capital improvements. The sales tax, which began on March 1, 1968, is for an indefinite period.

A one per cent city sales tax is dedicated to the General Fund for any lawful purpose of the City, including payment of operating expenses. The sales tax, which began on January 1, 1975, is for an indefinite period.

A one per cent city sales tax is dedicated to the General Fund for constructing, acquiring, expanding, improving, maintaining, and operating capital improvements and facilities of the City and paying general operating expenses of the City. The sales tax, which began on February 1, 1983, is for an indefinite period.

The one per cent sales tax is dedicated to the Street Improvement Special Revenue Fund for constructing, paving, and improving public streets in the City, including utility relocation and incidental sewer and drainage work required. The sales tax, which began on January 1, 1985, is for a period of ten years and will expire on December 31, 2004. (See Note 20)

**Property taxes:**

Education (.75 mills), public safety (.98 mills) and drainage (1.20 mills) millages were passed by the voters in 1994, levied in 1995 and will expire with the 2003 tax roll.

For both the Civic Center and the Louisiana Purchase Garden and Zoo, 2.47 mills was renewed by the voters in 1998, levied in fiscal 1999, and will expire with the 2007 tax roll.

For both the police and fire departments, 1.48 mills was renewed by the voters in 1998, levied in fiscal 1999, and will expire with the 2003 tax roll.

For capital improvements, 3.21 mills was renewed by the voters in 1998, levied in fiscal 1999, and will expire with the 2007 tax roll.

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**46. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Totals - Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not represent financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. FUND DEFICITS**

The following funds have deficits at April 30, 2001:

Enterprise Funds:	
Municipal Airport	\$ 11,334,585
Monroe Transit System	6,417,710
Civic Center	4,793,276
Louisiana Purchase Gardens and Zoo	2,450,083
Excursion Boat	107,247
Livestock Areas	103,457
Sewer Department	11,287,000

The deficits in the enterprise funds can be attributed, in part, to depreciation and/or transfer to the General Fund. Historically the enterprise funds of the City have not generated sufficient revenues to cover operating costs.

**3. RECEIVABLES**

Accounts receivable of \$5,457,568 at April 30, 2001, are comprised of the following:

Fund Type	Type -				Total
	all revenues	Grants	Accounts	Other	
General	\$ 153,398	76,392	1,531,607	1,281	\$ 1,863,078
Special Revenue	-	153,878	22,467	804	271,147
Debt Service	3,548	-	51,548	593,603	649,199
Capital Projects	-	1,175,398	-	-	1,175,398
Agency	-	-	-	28,748	28,748
Proprietary	62,885	18,718	1,115,400	7,695	1,804,698
<b>Total</b>	<b>\$ 220,111</b>	<b>\$ 1,354,666</b>	<b>\$ 1,661,100</b>	<b>\$ 608,161</b>	<b>\$ 3,491,068</b>

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**Notes To The Financial Statements**  
**An Of And For The Year Ended April 30, 2001**

**4. CHANGES IN FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended April 30, 2001:

	Balance April 30, 2000	Additions	Deletions	Balance April 30, 2001
Land and buildings	\$ 28,018,404	-	(3,000,704)	\$ 25,017,699
Improvements				
Other than buildings	194,493	-	-	194,493
Furniture and vehicles	15,728,768	5,142,096	(842,435)	19,928,429
School land & buildings	1,899,799	-	-	1,899,799
Construction in progress	8,178,087	-	(4,178,087)	-
<b>Total</b>	<u>\$ 52,027,557</u>	<u>\$ 5,142,096</u>	<u>\$ (4,819,226)</u>	<u>\$ 52,350,427</u>

Included in Furniture and Vehicles is fire fighting equipment with a cost of \$780,000 and various public works equipment with a cost of \$2,400,000 purchased under capital leases as further discussed in Note 9.

The Central Shop and Warehouse land and building is carried on the City's balance sheet within the Internal Service Fund. At April 30, 2001, only a portion of the cost of the assets are depreciated as only the shop facility is currently accounted for in the Internal Service Fund. In the future, an Internal Service Fund will be established to account for the operations of the warehouse, at which time depreciation will be charged to that fund.

The Louisiana Purchase Gardens and Zoo categorize fund carries its investment in animals on a separate line of its balance sheet. The cost shown on the balance sheet relates only to animals that were purchased. Animals born in the zoo have no cost attributed to them. Also, the zoo has a number of bird specimens which are covered by the Migratory Bird Treaty (MBT). Certain birds under the MBT have no cost associated with them because they may not be bought or sold. The following schedule reflects the number of specimens on hand at April 30, 2001, the associated cost, and the corresponding market value.

	Number	Cost	Market Value
Specimens having a cost basis	344	\$ 123,579	\$ 123,579
Specimens having no cost basis	404	NONE	46,655
Specimens covered by Migratory Bird Treaty	5	NONE	NONE
<b>Total</b>	<u>753</u>	<u>\$ 123,579</u>	<u>\$ 170,234</u>

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A summary of acquisition fixed life property, plant, and equipment is as follows:

	Monroe Transit System	City Crews	Location Pavement Gravel Jail Site	Excavation Site	Livestock Area	Water Exp.	Sewer Exp.	Total
Buildings and improvements	\$1,716,288	\$12,891,288	\$2,193,893	\$ -	\$811,207	\$2,499,814	\$ -	\$18,611,990
Furniture, vehicles, and equipment	361,800	334,887	983,493	-	-	4,613,887	493,119	7,686,986
Excavation cost	-	-	-	119,988	-	-	-	239,988
Trucks	-	4,714,807	-	-	-	-	-	4,714,807
Water plant	-	-	-	-	-	23,069,693	-	23,069,693
Sewer lines	-	-	-	-	-	-	15,098,218	15,098,218
Water pollution control cost	-	-	-	-	-	-	11,298,718	11,298,718
Pump station	-	-	-	-	-	-	4,425,000	4,425,000
Work in progress	-	-	-	-	-	-	1,800,614	1,800,614
<b>Total</b>	<b>19,478,240</b>	<b>13,654,680</b>	<b>3,177,386</b>	<b>119,988</b>	<b>811,207</b>	<b>28,182,501</b>	<b>16,391,640</b>	<b>111,887,542</b>
Less: accumulated depreciation	(11,240,399)	(4,860,098)	(1,981,477)	(288,688)	(788,667)	(15,294,825)	(21,115,875)	(63,654,932)
Net depreciable assets	8,237,841	8,794,582	1,195,909	91,300	22,533,540	12,887,676	15,275,765	48,232,610
Accumulated	-	-	(31,578)	-	-	-	-	(31,578)
Land	491,128	-	891,548	-	-	84,122	78,499	1,465,297
<b>TOTAL FIXED ASSETS</b>	<b>\$8,728,969</b>	<b>\$8,794,582</b>	<b>\$2,064,369</b>	<b>\$91,300</b>	<b>\$22,533,540</b>	<b>\$12,887,676</b>	<b>\$15,354,264</b>	<b>\$109,478,123</b>

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In addition, the City's internal service fund employs fixed assets as follows:

Buildings and Improvements	\$	3,408,322
Equipment and Vehicles		<u>254,025</u>
Total		3,662,347
Less: Accumulated Depreciation		<u>(105,811)</u>
Net Depreciable Assets		3,556,536
Land		<u>45,000</u>
Total Fixed Assets	\$	<u>3,602,036</u>

Approximately \$3.4 million of the building and improvements is not depreciated as it is used for governmental type activities.

**5. RESTRICTED ASSETS AND RELATED RESERVES**

Under terms of the 1995 Sewer Refunding Bonds, the City is required to establish a sinking fund as more fully described in Note 10.

**6. ELECTRICAL SYSTEM OPERATING AGREEMENT**

On July 9, 1977, the voters of the City of Monroe authorized an operating agreement between the City of Monroe and Entergy (formerly Louisiana Power & Light) for the operation by Entergy of the City's electric system. The agreement provided that Entergy would pay to the City a percentage of total revenue collected from the sale of electric service to residential and commercial customers within the City, such payments not to be less than \$700,000 annually. The aforementioned base increased by one per cent of sales of electric service to residential and commercial customers in excess of \$10,000,000 in a calendar year. Revenue under this agreement totaled \$2,270,718 for the year ended April 30, 2001.

**7. PENSION AND RETIREMENT PLANS**

*City of Monroe Sponsored Pension Plans:*

Prior to September 1, 1983, the Bus Department employees that participated in the Bus Drivers' Pension and Relief Fund contributed \$25 per month. The City funds any annual operating deficits of the fund. Effective September 1, 1983, the members of the Bus Drivers' Pension and Relief Fund agreed to merge with the Municipal Employees' Retirement System of Louisiana (MERS). Since the merger, the Bus Department administrative employees contribute 9.25% of their salary and the

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City contributes 7.25 %. The City also reimburses 4% of the bus operators' contributions. For the year ended April 30, 2001, the City contributed \$26,125 to the Bus Drivers' Pension and Relief Fund.

The Electrical Workers' Pension and Relief Fund was established for employees of the former Utilities Commission of the City of Monroe. The plan covers only those employees of the Electrical Department of the Monroe Utilities Commission who retired prior to June 30, 1973. All active employees on that date and those hired subsequently are covered under the MERS. The City made no contributions to the Electrical Workers' Pension and Relief Fund for the year ended April 30, 2001.

The Monroe Policemen's Pension and Relief Fund covers those employees who were members of the fund at September 1, 1983, and who retire prior to the age of 58. Upon reaching their 58th birthday, they will no longer receive benefits under the Monroe Policemen's Pension and Relief Fund, but will begin receiving benefits under the Municipal Police Employees' Retirement System (MPERS). The City contributed \$815 to the Monroe Policemen's Pension and Relief Fund for the year ended April 30, 2001.

Data concerning the actuarial status of the Policemen's, Bus Drivers', and Electrical Workers' Pension and Relief Funds is not available. The City of Monroe has never required the services of an actuary for these plans nor felt the need to determine the actuarial liability of the plans because state law requires that the plans be funded at minimum reserve requirements rather than an actuarially computed reserve based on future benefits payable. The three funds had net assets at April 30, 2001, as follows: Policemen's, \$108,484; Bus Drivers', \$35,623; and Electrical Workers', \$224,204.

**State Sponsored Plans:**

*Municipal Employees' Retirement System of Louisiana (MERS)*

Substantially all city employees, except firemen and policemen, are members of the MERS, a multiple-employer, cost-sharing, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The MERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All permanent employees working at least 35 hours per week and elected city officials are eligible to participate in the system. Under the plan provisions, a member who retires at or after age 60 with at least 30 years of creditable service, at or after age 55 with 25 years of creditable service, or at any age with at least 30 years of creditable service is entitled to a retirement benefit, payable monthly for life, equal to 3% of the member's final compensation multiplied by his years of creditable service.

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However, for those members of the supplemental plan only prior to October 1, 1978, the benefit is equal to 1% of final compensation plus \$1 per month for each year of supplemental-plan-only service earned prior to October 1, 1978, plus 3% of final compensation for each year of service credited after October 1, 1978.

**Funding Policy:** Contributions to the system include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of the parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of members on which contributions were made for the previous fiscal year. State statute requires covered employees to contribute a percentage of their salaries to the system; however, the City is authorized by state statute to pay to the system from its own funds the employee contributions. As provided by Louisiana Revised Statute 11:103, for employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contributions to the MERS for the years ended April 30, 2001, 2000 and 1999 were \$989,800; \$850,528; and \$894,228; respectively, equal to the statutorily required contributions for each year.

The MERS issues an annual, publicly-available financial report that includes financial statements and required supplementary information for the retirement system. The report may be obtained by writing the Municipal Employees' Retirement System, 6750 Van Gogh, Baton Rouge, LA 70806 or by calling (384) 525-4810.

**Firefighters' Retirement System (SFRS)**

Effective May 7, 1981, the members of the Fireman's Pension and Relief Fund agreed to merge with the SFRS, a multiple-employer, cost-sharing PERS. Effective June 1, 1986, the retirees and dependents receiving benefits under the City plan as of May 7, 1981, were transferred to the SFRS. As further discussed below, the liability to the SFRS was advance refunded by the City during fiscal 2001.

The plan covers substantially all members of the City's Fire Department. All new employees of the department must join this plan with the exception of employees performing duties unrelated to fire fighting. Employees with 20 years or more of service who have attained age 50 or employees with 12 years of service who have attained age 55 or 25 years of service at any age are entitled to annual pension benefits equal to 3-1/3% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. If employees terminate before rendering 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to employer contributions. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

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**Funding Policy:** State statute requires covered employees to contribute a percentage of their salaries to the system; however, the City is authorized by state statute to pay to the system from its own funds the employee contributions. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contributions to the SFERS for the years ended April 30, 2001, 2000 and 1999 were \$586,158, \$454,370, and \$463,576, respectively, equal to the required contributions for each year.

The SFERS issues an annual, publicly-available financial report that includes financial statements and required supplementary information for the retirement system. The report may be obtained by writing the Firefighters' Retirement System, 2851 Silverdale Drive, Suite 10, Baton Rouge, LA 70808-6136 or by calling (504) 925-6060.

***Municipal Police Employees' Retirement System (MPERS)***

Effective September 1, 1983, the members of the City's Policemen's Pension and Relief Fund agreed to merge with the MPERS, a multiple-employer, cost-sharing PERS. The liability to the MPERS associated with the merger was advance refunded by the City during fiscal 2001 as further discussed below.

All full-time police officers engaged in law enforcement and earning at least \$375 per month excluding state supplemental pay, the elected chief of police whose salary is at least \$100 per month, and secretaries to the chief of police are eligible to participate in the system. Members who retire at or after age 55 with 12 years of creditable service, at or after age 50 with 20 years of creditable service, or at any age with 25 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3-1/3% of the member's average final compensation multiplied by his years of creditable service, not to exceed 100 per cent of his average final compensation. The system also provides death and disability benefits. Benefits are established by state statute.

**Funding Policy:** State statute requires covered employees to contribute a percentage of their salaries to the system. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contributions to the MPERS for the years ended April 30, 2001, 2000 and 1999 were \$524,103, \$478,251, and \$334,700, respectively, equal to the statutorily required contributions for each year.

The MPERS issues an annual, publicly-available financial report that includes financial statements and required supplementary information for the retirement system. The report may be obtained by writing the Municipal Police Employees' Retirement System, 8401 United Plaza Blvd., Room 305, Baton Rouge, LA 70808 or by calling (504) 925-7411.

**CITY OF MONROE**

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**Notes To The Financial Statements  
As Of And For The Year Ended April 30, 2001****8. OTHER HEALTH CARE BENEFITS**

During the year ended April 30, 2001, the City incurred a total of approximately \$4,142,365 in expenses in connection with providing benefits to a total of 1,168 participants. The cost is broken down as follows:

Active Employees	\$	3,153,447
Retired Employees		967,878
COBRA		<u>21,040</u>
TOTAL	\$	<u>4,142,365</u>

Of the total amount, approximately \$583,000 was for benefits under the plan paid for by the 100 retirees and 7 COBRA participants.

**9. LEASES**

At April 30, 2001, the City was obligated under operating lease agreements covering computer equipment and various other items of equipment. The original terms of the leases range up to five years with options to renew some leases for one to five years. The City made lease payments of approximately \$435,923 during the year ended April 30, 2001. The following is a schedule of future minimum lease payments under operating leases as of April 30, 2001:

Years Ended April 30:	Minimum Lease Payments
2002	\$ 93,958
2003	52,716
2004	33,111
2005	7,548
2006	318
Total	\$ <u>187,651</u>

In fiscal 1999, the City entered into a capital lease obligation for the purchase of fire fighting equipment. The original amount of the obligation was \$666,800 and bears interest at 8%. In fiscal 2001, the City entered into a capital lease obligation for the purchase of public works equipment. The original amount of the obligation was \$2.3 million and bears interest at 5.7%. Future minimum lease payments until maturity (April, 2005) are as follows:

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<u>Fixed Year Ending</u>	<u>Future Minimum Lease Payments</u>
April 30, 2002	\$ 729,917
April 30, 2003	716,037
April 30, 2004	690,263
April 30, 2005	536,217
Total	<u>3,533,034</u>
Less: Amounts representing Interest	<u>(508,321)</u>
Present Value of Future Minimum Lease Payments	\$ <u>2,322,903</u>

**10. LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions of the City of Monroe for the year ended April 30, 2001:

	<u>General Long-Term Obligations Account Group</u>	<u>Proprietary Funds</u>	<u>Total</u>
Long-term obligations, May 1, 2000	\$ 27,113,990	\$ 6,099,089	\$ 33,222,619
Additions	7,936,090	684,330	8,634,278
Retirement	<u>(2,289,582)</u>	<u>(194,227)</u>	<u>(2,864,109)</u>
Long-term obligations, April 30, 2001	\$ 32,760,498	\$ 6,589,202	\$ 39,349,700

Long-term obligations outstanding at April 30, 2001, are comprised of the following:

	<u>Issue</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Outstanding</u>
<b>General Long-Term Obligations Account Group</b>				
<b>General obligation bonds</b>				
Public Improvements:				
City Court and Jail	1998	3/1/10	6.80	1,280,000
<b>Tax Incremental Bonds</b>				
Tower Drive	2000	3/1/20	6.95	1,825,000
Tower Drive	1998	3/1/09	5.00	890,000
Tower Drive	1997	3/1/12	5.21	3,835,000
1-20 Development	2001	1/1/28	8.83	1,099,000
1-20 Development	1997	3/1/11	5.83	2,975,800
Total tax increment bonds				<u>11,585,800</u>

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<b>Certificates of Indebtedness</b>				
Swimming Pools Renovations	2000	7/1/05	5.35	1,580,000
<b>Special assessments certificates</b>				
New street certificates:				
Urban Systems Ordinance 9432	1994	3/1/04	6.20	49,758
Sewerage certificates:				
Hamlington Park	1995	9/1/04	7.00 - 7.50	241,464
Total special assessment certificates				291,212
<b>Other</b>				
Claims and Judgments Payable	None	None	None	6,085,747
Refunding Bonds Series 1998A	1998	3/1/13	4.00-5.05	6,795,000
Capital Lease (See Note 7)	2000	4/27/00	8.00	2,232,303
Accrued vacation and sick pay	None	None	None	5,033,706
Total other				18,146,756
Total general long-term obligations account group				\$22,792,878

**Proprietary Funds**

<b>Certificates of Indebtedness -</b>				
Civic Center Ice Arena	1998	10/15/05	8.00	\$ 423,283
Control Shop and Warehouse	1996	12/01/06	5.40 - 6.20	1,845,000
<b>Revenue bonds-</b>				
Sewer Refunding	1995	6/01/06	4.85 - 5.40	1,655,000
<b>Bond Anticipation Notes</b>				
1999 Series A	1999	6/30/03	3.45	1,986,364
<b>Other</b>				
Accrued vacation and sick pay	None	None	None	755,155
Total proprietary funds				\$6,626,802

<b>Long-Term Obligations</b>	<b>Payable Fund</b>
<b>General obligation bonds:</b>	
City court and jail	City Court and Jail Improvements Debt Service Fund
<b>Tax increment bonds:</b>	
Towne Drive	Towne Drive Debt Service Fund
I-20 Development	I-20 Debt Service Fund

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**As Of And For The Year Ended April 30, 2001**

**Certificates of indebtedness:**

Central Warehouse and Shop	Central Shop Internal Service Fund
Civic Center Ice Arena	Civic Center Enterprise Fund
Swimming Pools Renovation	General Fund

**Special assessments certificates:**

Street Construction:	
Urban Systems	
Ordinance 9432	Urban Systems Ordinance 9432 Debt Service Fund

**Sewer certificates:**

Huntington Park	Huntington Park Debt Service Fund
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**Revenue bonds:**

Sewer Refunding	Sewer Enterprise Fund
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**Refunding Bonds:**

Series 1998A	General Fund
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**Capital Lease Obligations:**

Fire Fighting Equipment	General Fund
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**Bond Anticipation Notes:**

Series 1998A	Sewer Enterprise Fund
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The amount recorded as claims and judgments payable in the General Long Term Obligations Account Group is the City's liability for claims that are not expected to be paid with available resources at year-end. Expenditures for claims and judgments payable are recognized in the General Fund when paid. Only those expenditures which are included in the City's legally adopted budget will be paid. Further, as a result of a Department of Environmental Quality (DEQ) decree, the City recorded a liability of \$1,138,000 in the Sewer Enterprise Fund as an estimate of the cost required to bring the City into compliance with the effluent standards of DEQ in 1996. The balance of \$237,540 is expected to be expended in fiscal 2002. The debt service requirements to amortize all bonds, certificates and other long-term obligations (other than accrued vacation and sick pay, claims and judgments and capital lease obligations) outstanding at April 30, 2001, including interest payments of \$8,177,185 are as follows:

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Year Ended April 30,	General Obligation Bonds and Certificates of Incorporation	Revenue Bonds	Special Assessments	Tax Increment	Other	Total
2000	\$ 1,114,333	\$ 324,126	\$ 91,380	\$ 1,822,780	\$ 2,879,628	\$ 5,832,247
2001	1,406,342	321,899	89,218	1,512,885	821,208	5,850,552
2002	1,041,517	325,685	85,268	1,513,854	824,259	5,890,523
2003	1,000,045	319,685	84,892	1,517,231	825,825	5,797,678
2004	954,895	318,224	-	1,587,287	824,448	5,684,854
2005-2041	187,940	318,278	-	3,994,888	4,814,888	11,305,986
2012-2015	-	-	-	1,872,646	742,767	2,615,413
2017-2020	-	-	-	1,159,888	-	1,159,888
<b>Total</b>	<b>\$ 6,460,445</b>	<b>\$ 1,827,288</b>	<b>\$ 185,710</b>	<b>\$ 18,814,488</b>	<b>\$ 18,891,728</b>	<b>\$ 34,899,659</b>

General obligation bonds are direct obligations and are secured by the full faith and credit of the City. These bonds generally mature over a 20 year life. Revenue bonds are secured by pledged income derived from the assets acquired or constructed with bond funds. Special assessment certificates and certificates of incorporation are secured by a pledge of the general credit of the City.

The general credit of the City is obligated only to the extent that liens have been placed against properties involved in the special assessment districts are insufficient to retire outstanding bonds. The Tax Increment bonds are secured solely from the incremental tax revenues from the respective economic development districts. The Bond Anticipation notes were raised from the proceeds from the sale of \$27 million in Utility Revenue bonds as more fully discussed in Note 20.

**Sewer Refunding Bonds**

During fiscal 1987, the City issued revenue bonds totaling \$4,115,000 to be used for the construction of an aeration equalization basin and the installation of mixed media filters to supplement or replace the current chemical treatment at the City's Water Pollution Control Center. The Series 1986A Sewer Revenue Bonds were issued at a premium of \$14,328. On August 8, 1995, the City issued \$2,695,800 in Revenue Bonds of the Sewer Department with an average interest rate of 4.85 per cent to advance refund \$2,890,000 of outstanding Series 1986A bonds. The net proceeds of \$2,641,255 (after payment of \$156,035 in underwriting fees and other issuance costs and accrued interest of \$2,593) plus an additional \$492,320 in cash was used to purchase U.S. government securities. The underwriting fees, issuance costs and bond premium (\$173,000) are being amortized using the straight line method over the 10 year life of the bonds.

The outstanding balance of the refunding bonds is presented net of the related bond premium; the deferred issuance costs are presented as other assets in the Sewer Enterprise Fund.

These securities purchased were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1986A Series bonds. As a result, the 1986A Series bonds

**CITY OF MONROE**  
Monroe, Louisiana

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 2001**

are considered to be delinquent and the liability for these bonds was removed from the balance sheet of the Sewer Department Enterprise Fund. The outstanding balance of the delinquent 1986A Series bonds at April 30, 2001 is \$1,685,000.

Certain provisions of the bond indenture of the 1995 Sewer Refunding Bonds require the City to establish a sinking fund. The City is required to deposit in the sinking fund at least three days in advance of the date on which each payment of principal and/or interest falls due on the outstanding parity obligations (Certificates of Indebtedness, Series 1994, dated December 28, 1994), funds fully sufficient to promptly pay the maturing principal and/or interest falling due on such day. Interest payments are due every six months and principal payments on the bonds are due once a year. The City is required to deposit in the sinking fund monthly in advance on or before the twentieth day, one-sixth of the interest due and one-twelfth of the principal due on the bonds on the next payment date. The fiscal agent bank shall make available funds from the sinking fund to the paying agent at least one day in advance to the date on which payment of the principal and interest on the bonds and the Outstanding Parity Obligations falls due. The fund provided shall be sufficient to pay promptly the principal and interest falling due on such date. The City was in compliance with these restrictive covenants of the 1995 Sewer Refunding Bond indenture at April 30, 2001.

**State Retirement System Refunding Bonds**

The City issued in the aggregate \$7,790,000 of Series 1998A and Series 1998B Refunding Bonds bearing interest at rates ranging from 4.52% to 5.80%. These bonds were issued to refund the City's obligations to the MPORS and the SFRS resulting from the merger between the City's retirement plans and the state retirement systems. The balance outstanding at the time of refunding was approximately \$1.5 million, which carried an interest rate of approximately 6.0%. The net proceeds of \$2,548,232 were used to pay off the outstanding principal and accrued interest on the debt obligation to the state retirement systems and to provide a nominal amount towards the first interest payment on the refunding bonds. The effect of the current refunding will reduce the City's debt service payments by approximately \$1.3 million.

In October, 1998 the City issued \$600,000 of its Series 1998 Certificate of Indebtedness, the proceeds of which were used to finance capital improvements to the Monroe Civic Center. The certificates are repayable solely from the proceeds of rental contracts. The certificates bear interest at a rate of 8% and are due in eighty-four monthly installments of \$9,387 each.

**CITY OF MONROE**  
**Monroe, Louisiana**

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 2001**

**18. INTERFUND RECEIVABLES AND PAYABLES**

Individual fund balances due from/to other funds at April 30, 2001, are as follows:

	Due From Other Funds	Due To Other Funds
<b>General Fund</b>	\$ 3,059,323	\$3,333,800
<b>General Fund (Advance)</b>	-	221,800
<b>Special revenue funds:</b>		
Fire Department Insurance	3,298	23
Community Development	1,772	141,688
Law Enforcement Block Grant 2000	18,346	-
Emergency Shelter	1,585	4,656
CDBG Loan	-	991
CDBG Home	-	14,826
Folklore Festival	285,848	285,848
Street Improvement	24	62,900
Diversion Program	375,265	2,194
MPD Jail	58,648	3,811
Law Enforcement Block Grant 1998	-	2,357
<b>Debt service funds:</b>		
Street Assessments	-	35,324
1988 Street Overlay Phase I	20,421	18,894
1988 Street Overlay Phase II	18,587	13,432
Harrington Park Sewer Assessments	71,095	-
Tower Drive Development District	1,868,343	-
I-20 Development District	148,091	-
Urban Systems Ordinance 5932	-	1,817
Police & Fire Pension	-	7,820
<b>Capital project funds:</b>		
I-20 Corridor	-	148,535
Motor Vehicle Building	213,804	-
North 31 <sup>st</sup> Street Right-of-Way	11,854	11,854
Roof Repairs	28,987	-
River Style Pump Station	-	2,389
Airport Taxiway C Reconstruction	46,061	35,154
Airport Parking Apron Reservations	18,718	12,534
Airport Drainage Reservations	66,391	31,123
UMTA Capital Grants	-	248,874
Tower Drive	467,612	1,868,426
East Parkview Flood Control	45,856	-
River Oaks Flood Protection	17,531	-

**CITY OF MONROE**  
**Monroe, Louisiana**

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 2001**

	Due From Other Funds	Due To Other Funds
Kanana Lane Service Road	433,903	-
Air Industrial Park (Advance)	228,890	-
Black Bayou Lake	27,320	27,320
Street Improvement – Airport Industrial Park	117,934	-
Rehabilitation of South Ramp	136,068	46,161
Civic Center	308,800	308,800
Chase Infrastructure	23,843	-
<b>Enterprise Funds:</b>		
Monroe Regional Airport	3,497	5,190
Civic Center	954	47,880
Water Department	694,094	652,167
Sewer Department	5,382,484	4,891,865
Louisiana Purchase Gardens & Zoo	-	10,137
Recreation Boat	-	322
Livestock Arena	-	426
Monroe Transit	154,329	16,595
<b>Internal Service Funds:</b>		
Central Shop	123,509	7,925
<b>Trust and Agency:</b>		
Collection Clearing	196,624	18,879
Cash Bond	-	138
<b>Total</b>	<b>\$11,744,759</b>	<b>\$11,744,759</b>

**12. INTERFUND TRANSFERS**

The following operating transfers were made between the various funds of the City during the year ended April 30, 2001:

	Operating Transfer In	Operating Transfer Out
<b>General Fund</b>	<b>\$ 484,806</b>	
<b>Special Revenue Funds:</b>		
Law Enforcement Block Grant – 1998	2,212	-
Law Enforcement Block Grant – 2000	18,348	-
Parks Life Festival	76,379	-
Street Improvement	11,676,852	-
<b>Debt Service Funds:</b>		
1974 Parks and Recreation	-	3,628
1974 Airport	-	313
1974 Sanitary Sewer	-	34,883
Police and Fire Pension	914,687	-

**CITY OF MONROE**  
**Monroe, Louisiana**

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 2001**

	Operating Transfer In	Operating Transfer Out
<b>Capital Project Funds:</b>		
Kansas Lane Service Road	453,905	-
Relabel of South Ramp	903,280	-
Roof Repair	37,264	-
E. Finkious Flood Control	112,508	-
North 11 <sup>th</sup> Street Right of Way	16	-
Black Bayou Lake	27,328	-
UMTA Capital Grants	38,215	-
Airport Taxiway C Reconstruction	46,961	-
Airport Parking Area Renovations	16,718	-
Airport Drainage Renovations	80,791	-
River Delta Flood Protection	43,648	-
Street Improvement - Airport Industrial Park	-	107,978
Civic Center	433,479	-
Motor Vehicle Building	266,112	-
Class Infrastructure	147,658	-
<b>Enterprise Funds:</b>		
Municipal Airport	-	496,350
Monroe Transit System	746,143	-
Civic Center	190,561	1,480
Louisiana Purchase Gardens and Zoo	284,641	-
Recreation Boat	50,100	-
Livestock Area	36,789	-
Water Department	590,000	29,628
Sewer Department	64,621	-
<b>Internal Service Funds:</b>		
Control Shop	<u>638,585</u>	<u>-</u>
<b>TOTAL</b>	<b>\$ 11,745,806</b>	<b>\$ 1,748,836</b>

**13. SEGMENT INFORMATION**

The City's enterprise funds provide various services to the public. As provided by GASB Codification 2380.107, the table on the following page presents segment information for the City's enterprise funds.

CITY OF MONROE  
Monroe, Louisiana

Notes To The Financial Statements  
As Of And For The Year Ended April 30, 2009

	Monroe Account	Monroe Trust System	City Code	Leases Number Acct-Id	Expend Ref	Contract Acct	Year End	Year End	Total
Operating revenue	1,064,071	371,000	1,275,266	121,330	11,397	94,602	1,075,176	1,251,114	1,176,000
Depreciated investments	291,071	491,004	417,246	149,167	11,203	61,506	628,919	1,116,000	1,000,000
Operating income (loss)	(84,702)	2,211,700	(3,018,900)	1,236,900	69,800	(95,171)	(100,796)	(290,000)	(1,010,000)
Nonoperating nonrecurring	-	72,000	17,000	17,000	-	-	90,000	(122,000)	2,000,000
Operating gains	-	72,000	-	2,000	-	-	-	-	70,000
Totals	-	-	587,116	587,116	-	-	-	-	1,075,000
Investment/other in transfers	(84,702)	(1,491,000)	(1,381,000)	(84,000)	(84,000)	(26,171)	(97,000)	(84,000)	(84,000)
Operating results	-	763,116	902,000	294,000	94,700	94,700	293,000	94,000	1,000,000
CG	(962,000)	-	(1,400)	-	-	-	(66,000)	-	(491,000)
Net income (loss)	(962,000)	(962,000)	(962,000)	(962,000)	(21,000)	(21,000)	(402,000)	(970,000)	(2,000,000)
Current nonrecurring capital	-	-	172,000	-	-	-	-	-	372,000
Repairs, plan & supplies	-	-	-	-	-	-	-	-	-
Utilities	1,000	-	10,000	10,000	-	-	10,000	90,700	1,000,000
For working capital	(4,111)	(60,000)	(5,000)	(60,000)	(1,100)	(4,000)	(60,000)	(1,000)	1,000,000
Transfers	1,211,000	2,491,000	3,699,000	1,491,000	10,000	(96,000)	(84,000)	1,194,000	2,194,000
Commodities	-	-	(400,000)	-	-	-	-	-	(2,000,000)
Total equity	1,491,000	2,191,000	3,077,000	1,710,000	14,000	99,200	164,000	1,075,000	4,000,000

**CITY OF MONROE**

**Monroe, Louisiana**

**Notes To The Financial Statements  
As Of And For The Year Ended April 30, 2001**

**14. LITIGATION AND CLAIMS**

Various lawsuits are pending against the City of Monroe. Except as noted below, attorneys of the City are of the opinion that any judgment rendered in favor of the plaintiff will not materially affect the financial position of the City at April 30, 2001.

The City is involved in two suits involving jail conditions. The claims are for \$2,000,000. Estimated exposure, if any, is unknown.

The City is involved in a suit for false arrest. The claim amount is \$395,000. Estimated exposure, if any, is unknown.

The City is involved in certain civil rights suits with claims in excess of \$400,000. The amount of liability, if any, cannot be determined.

The City is involved in a suit on a contract with a claim in excess of \$150,000. The amount of liability, if any, cannot be determined.

In addition, the City is a party in various suits involving wrongful death, use of excessive force by police officers, accidents involving City vehicles and/or property and workman's compensation. The City is unable to make an estimate of the possible liability, if any, of these matters at the current time.

**15. DEFERRED COMPENSATION PLANS**

The City of Monroe offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 457, as amended. The plans, available to all employees, permit them to defer a portion of their salaries until future years. Participation in the plans is optional. The City does not make any contributions to the plans. The deferred compensation is not available to employees until termination, retirement or unforeseeable emergency. Deferred compensation is available to employees' beneficiaries in case of death. In accordance with the amended provisions of Code Section 457, all amounts deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required by the amended Code Section 457, the City established custodial accounts with a third party administrator who will hold the assets and income of the plans.

**CITY OF MONROE**

Monroe, Louisiana

**Notes To The Financial Statements  
As Of And For The Year Ended April 30, 2001**

Since the assets of the plans are held in a custodial account with a third-party administrator, the assets and liabilities are not presented in the City's financial statements in accordance with GASB 33.

Assets with a fair market value of \$978,327 are held by Public Employees Benefit Services Corporation, a deferred compensation center, and assets with a fair market value of \$157,117 are held by ICMA under agreement with the City.

**16. CHANGES IN REPORTING**

*Adjustments for Prior Period Errors*

During the year ended April 30, 2001, the City completed a comprehensive inventory of fixed assets employed in proprietary fund activities. The underlying fixed asset and related accumulated depreciation records were adjusted to reflect assets actually owned and in use as of and for the year ended April 30, 2001. The general ledger control totals were adjusted to reflect these corrections, the majority of which related to assets acquired in prior years. The carrying value of fixed assets and beginning retained earnings have been increased (decreased) as follows: Municipal Airport - \$119,000; Monroe Transit System - \$271,000; Civic Center - \$799,000; Louisiana Purchase Gardens and Zoo - \$133,000; Excursion Boat - \$13,000; Livestock Areas - \$1,000; Water Department - \$529,000; Sewer Department - \$479,000; and Control Shop - \$199,000.

**17. INDIVIDUAL COMPONENT UNIT DISCLOSURES**

The following schedules present condensed financial statements for each of the discretely presented component units.

**CITY OF MONROE**  
**Monroe, Louisiana**

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 2009**

*Balance Sheet*

	<u>Monroe City Court</u>	<u>Monroe City Marshal</u>	<u>Total</u>
<b>Assets:</b>			
Current assets	\$ 1,291,586	\$ 53,499	\$ 1,345,085
Land, buildings and equipment	348,514	398,899	747,413
<b>Total Assets</b>	<b>\$ 1,640,100</b>	<b>\$ 452,418</b>	<b>\$ 1,992,518</b>
<b>Liabilities:</b>			
Current liabilities	\$ 778,186	\$ 48,527	\$ 826,713
<b>Total Liabilities</b>	<b>778,186</b>	<b>48,527</b>	<b>826,713</b>
<b>Equity:</b>			
Investment in fixed assets	348,514	398,899	747,413
Fund balances	415,380	15,132	430,512
<b>Total Equity</b>	<b>763,894</b>	<b>414,031</b>	<b>1,177,925</b>
<b>Total Liabilities and Equity</b>	<b>\$ 1,542,100</b>	<b>\$ 452,418</b>	<b>\$ 1,994,518</b>

*Operating Statements*

	<u>Monroe City Court</u>	<u>Monroe City Marshal</u>	<u>Total</u>
<b>Revenues</b>	\$ 1,394,661	\$ 883,689	\$ 2,278,350
<b>Expenditures:</b>			
Current – judicial	1,258,784	897,879	2,156,663
Capital outlay	7,469	45,197	52,666
Debt service	-	8,038	8,038
<b>Total Expenditures</b>	<b>1,266,253</b>	<b>951,114</b>	<b>2,217,367</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>128,408</b>	<b>(7,425)</b>	<b>121,013</b>
<b>Equity – beginning</b>	<b>286,882</b>	<b>20,627</b>	<b>307,509</b>
<b>Equity – ending</b>	<b>\$ 415,290</b>	<b>\$ 15,132</b>	<b>\$ 430,422</b>

Complete financial statements of the component units can be obtained from their respective offices or the Ouachita Parish Clerk of Court.

**CITY OF MONROE**  
**Monroe, Louisiana**

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 2001**

**18. GR-BIBALIF PAYMENTS**

Certain City employees in the City Marshal's Office, the Monroe Police Department and the Monroe Fire Department receive supplemental pay from the state of Louisiana. In accordance with GASB Statement No.34, the City has recorded revenues and expenditures for these payments in the General Fund. Revenues under this arrangement totaled \$3,303,150 and the related expenditures are as follows:

Marshal/Deputy Marshal	\$ 21,600
Monroe Police Department	645,150
Monroe Fire Department	636,400

**19. RISK FINANCING ACTIVITIES**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. There were no major changes in insurance coverage for the year ended April 30, 2001. Certain risks of loss, such as surety bonding, transit and excursion boat liability and indemnity, and activities relating to the operations of Chenoweth Park, Schmans Field Golf Course, the Monroe Civic Center, Louisiana Purchase Gardens and Zoo and Monroe Regional Airport are insured through purchase of commercial insurance with deductibles from \$0 to \$5,000 and coverage limits from \$1,000 (surety bonds) to \$34,600,000 (buildings and contents). Other risks of loss, including fleet comprehensive and liability, long-term disability and comprehensive general liability, are entirely self-insured. Workers compensation losses are self insured up to \$250,000 per occurrence, with excess loss policies in force for claims in excess of the self insured retention. There were no settlements that exceeded insurance coverage for the past three years. All of the foregoing risk financing activities are accounted for in the governmental and proprietary fund types. Long-term liabilities that are covered by structured settlements which are not expected to be liquidated with expendable available financial resources in the governmental funds have been recorded in the General Long-term Obligations Account Group at estimated present value. Other long-term claims and judgments payable recorded in the General Long-term Obligations Account Group, primarily disability and workers' compensation claims, are recorded using actuarial methods. Changes in the claims liability for the year ended April 30, 2001 are as follows:

Balance, April 30, 2000	\$ 5,148,781
Current year claims and changes in estimates	540,457
Claims paid	<u>(478,000)</u>
Balance, April 30, 2001	<u>\$ 5,611,238</u>

**CITY OF MONROE**  
**Monroe, Louisiana**

**Notes To The Financial Statements**  
**As Of And For The Year Ended April 30, 2001**

Included in current year claims and changes in estimates are amounts related to workers' compensation claims for incurred but not reported claims (IBNR). IBNR claims include known loss events which are expected to be presented as claims, unknown loss events that are expected to become claims and expected future developments on claims already reported. Actuarial methods were employed to determine the IBNR reserve at April 30, 2001 which was calculated to be approximately \$1.3 million and covers claim years since April 30, 1979.

**20. SUBSEQUENT EVENTS**

**Sales Taxes**

On May 5, 2000 the voters of the City of Monroe approved to extend for twenty-five years the one percent sales tax dedicated to street improvement. They also reauthorized the tax for capital infrastructure. These taxes will expire on December 31, 2025.

**\$25,000,000 Sales Tax Bonds**

On July 1, 2001, the City issued \$25 million of Sales Tax Bonds, Series 2001, the proceeds of which are to be used for the purpose of constructing, acquiring, extending and/or improving streets and bridges (including utilities relocation related thereto). The Bonds will be paid solely from the proceeds of the special one percent (1%) sales and use tax being levied and collected by the City pursuant to elections held in the City on November 8, 1994 and May 3, 2001. The Bonds will bear interest at an average rate of 4.916% and will mature on July 1, 2021.

**\$27,000,000 Utility Revenue Bonds**

On June 13, 2001, the City issued \$27 million of Utility Revenue Bonds, Series 2001, the proceeds of which are to be used for the purposes of repaying and currently refunding the outstanding balance of the City's \$2,900,000 Anticipation Note and providing permanent financing for the cost of rehabilitation expansion and upgrades to the wastewater collection, treatment and disposal system (the "System"). The Bonds will be paid from the income and revenues derived or to be derived from the operations of the System and water system (the "Water System") (collectively, the "Utility System"), after provisions have been made for payment therefrom of the reasonable and necessary expenses of operating and maintaining the Utility System (the "Utility Revenue"), and any payments as required on any outstanding indebtedness of the City payable from a pledge of the Utility Revenue. The Bonds will bear interest at a rate of 3.55% and will mature on June 1, 2022.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**FINANCIAL SCHEDULES OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUPS**

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2011

**GENERAL FUND**

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

**CITY OF MONROE**  
**Monroe, Louisiana**

**GENERAL FUND**  
**BALANCE SHEET**  
**AS OF APRIL 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 415,021	\$ 706,775
Investments	-	2,489,000
Accounts receivable	1,480,000	1,589,001
Due from other funds	2,495,021	274,500
Property taxes receivable	216,000	276,331
Prepays and other assets	18,700	31,201
Advances to other funds	-	4,181,096
Inventory	<u>136,694</u>	<u>183,206</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>7,756,436</u></b>	<b>\$ <u>9,664,009</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities</b>		
Accounts payable	\$ 962,842	\$ 899,501
Accrued payroll	171,605	309,187
Due to other funds	2,333,800	3,441,398
Deferred revenues	255,500	316,501
Current portion of long-term debt	-	2,400,000
Advances from other funds	208,000	230,000
Other liabilities	<u>158,546</u>	<u>15,851</u>
<b>Total liabilities</b>	<b><u>3,184,693</u></b>	<b><u>7,311,238</u></b>
<b>Fund Equity - fund balance:</b>		
Unreserved	2,492,611	-
Reserved for inventory	136,694	182,286
Reserved for prepaid expenses	18,700	31,261
Reserved for advances to other funds	-	2,055,837
<b>Total fund equity</b>	<b><u>2,649,405</u></b>	<b><u>2,311,994</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>7,754,108</u></b>	<b>\$ <u>9,664,031</u></b>

CITY OF WINNICK  
Newark, Delaware

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUNDAL BALANCE - BUDGET AND ACTUAL -  
CRUNCEL LATERAL OFFICE  
FOR THE YEAR ENDED APRIL 30, 2010

REVENUE	2010		VARIANCE	
	BUDGET	ACTUAL	(EXCESS)/SHORTAGE	%
Assessments	\$ 1,160,000	\$ 1,053,400	\$(106,600)	91.00
Business licenses	1,000,000	1,074,200	74,200	107.42
Liquor licenses	80,000	80,000	0	100.00
Permits	80,000	80,000	0	100.00
Tobacco tax	12,000	12,200	200	101.67
Income related taxes	807,512	804,004	(3,508)	99.56
Motor vehicle taxes	80,000	80,500	500	100.63
Real Estate	1,100,000	1,010,000	(90,000)	91.82
Telephone service	-	-	-	-
WiFi Internet maintenance	100,000	100,000	0	100.00
WiFi Public safety fee	100,000	99,999	(1)	99.99
WiFi Strategic initiative fee	100,000	99,999	(1)	99.99
Income generated - Impassive	20,000	20,000	0	100.00
Planning permits and expenses	14,000	14,500	500	103.57
Health generated - Impassive	15,000	15,000	0	100.00
Gas generated - Impassive	3,000	3,000	0	100.00
Biological/wildlife generated - Impassive	5,000	5,000	0	100.00
Building permits	40,000	40,000	0	100.00
Sales administration	20,000,000	20,000,000	0	100.00
Sales administration - manufacturing	10,000,000	10,000,000	0	100.00
Exp/Mail fee	4,000	4,000	0	100.00
Sales administration - Island Beach	300,000	300,000	0	100.00
Sales administration - Wye Beach	10,000	10,000	0	100.00
Sales administration - Police Dept	10,000	10,000	0	100.00
Sales administration - Kingfisher	1,000	999	(1)	99.90
Sales administration - Bluffview	500	500	0	100.00
Sales administration - Street View Field	70,000	69,999	(1)	99.99
City administration fee	1,000,000	1,000,000	0	100.00
Community service	20,000	20,000	0	100.00
Parking meter	40,000	40,000	0	100.00
Competition/fees	20,000	20,000	0	100.00
Gas utility	20,000	20,000	0	100.00
Real estate board	10,000	10,000	0	100.00
Business development service	10,000	10,000	0	100.00
Managed Golf Courses	10,000	10,000	0	100.00
Off-Court Fee	40,000	40,000	0	100.00
Board income	10,000	10,000	0	100.00

(Continued)

**CITY OF NORWICH**  
**Mass., Incited**

**Capital Plan**  
**CHANGES IN REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -**  
**EXHIBIT 1, LEVEL OF CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	2010		VARIANCE FAVORABLE (UNFAVORABLE)	2011 ACTUAL
	BUDGET	ACTUAL		
Interest income	\$10,000	\$8,000	\$2,000	\$10,000
Dividing income	40,000	40,000	0.00	40,000
Multistage grants	4,000	3,000	1,000	4,000
Investigations	0	-	0.00	-
IRA Non-Contributions	200	100	100	40
Bridge Transfer Fee	1,600,000	1,250,000	\$350,000	1,600,000
City awarded fee	400,000	400,000	0.00	400,000
Equipment/Lease/Investment Fee	5,000	5,000	0.00	4,000
City award fee	10,000	10,000	(0.00)	10,000
Fine income	10,000	10,000	(0.00)	10,000
Agreements and contracts fee	10,000	10,000	0	10,000
Private funding fee	-	-	-	10,000
Community policing fee	100,000	100,000	0.00	100,000
Security services	100,000	100,000	-	100,000
City information services	100,000	100,000	0.00	100,000
CDER & other facilities fee	100,000	100,000	0.00	100,000
Wellness Consultants	10,000	10,000	0.00	10,000
Capital equipment savings	100,000	100,000	0.00	100,000
Police department savings	100,000	100,000	0.00	100,000
Fire department savings	100,000	100,000	0.00	100,000
<b>Total revenue</b>	<b>3,000,000</b>	<b>2,470,000</b>	<b>530,000</b>	<b>3,000,000</b>
<b>Expenditures</b>				
Legislative Division - non-fund staff	100,000	100,000	0.00	100,000
Executive Division - staff services and staff	100,000	100,000	0.00	100,000
Administrative Division	2,000,000	2,000,000	0.00	2,000,000
Judicial Division	1,000,000	1,000,000	0.00	1,000,000
Legislative Division	100,000	100,000	0.00	100,000
Planning and Economic Development Division	100,000	100,000	0.00	100,000
Engineering Division	1,000,000	1,000,000	0.00	1,000,000
Police Division	1,000,000	1,000,000	0.00	1,000,000
Fire Division	1,000,000	1,000,000	0.00	1,000,000
Public works Division	1,000,000	1,000,000	0.00	1,000,000
Community affairs Division	1,000,000	1,000,000	0.00	1,000,000

(Continued)

**CITY OF WISCONSIN  
MUNICIPAL EMPLOYEES**

**STATEMENT OF FINANCIAL OPERATIONS AND  
FINANCIAL POSITION - REPORT AND ACTUAL  
COUNCIL LEVEL OF CONTROL, 2 CONTINUED  
FOR THE YEAR ENDED APRIL 30, 2010**

	2010			
	BUDGET	ACTUAL	VARIANCE PERFORMANCE	2009 ACTUAL
<b>Revenues:</b>				
General Incentives	62,000	230,000	46,000	176,000
Loan proceeds	16,700	16,700	0%	16,700
Involuntary contributions	40,917	40,917	-	-
Other contributions	70,000	70,000	0%	62,000
Total revenues	179,617	277,617	117,000	254,700
<b>Capital Expenditures:</b>				
Total expenditures	40,000	41,000	1,000	40,000
<b>CHANGE IN DEFERRED DEBT EXPERIENCED:</b>	139,617	236,617	76,000	214,700
<b>OTHER FUNDS ENCUMBERED 2009:</b>				
Federal grants	100,000	100,000	0%	100,000
Proceeds from public improvement activity	70,000	69,000	-	-
Proceeds from capital lease	1,700,000	1,700,000	-	-
<b>Operating results by:</b>				
Wisconsin Regional Airport	400,000	410,000	10,000	400,000
Wisconsin State Patrol	-	1,000	1,000	-
Wisconsin State Troop Troop	-	-	-	10,000
Superintendent's Camp/Hotel	-	-	-	100,000
Inland Fire Protection	-	-	-	1,000
Wild Parks and Recreation	-	1,000	1,000	-
Wilderness	-	0%	0%	-
Airport Rehabilitation	-	1,000	1,000	-
<b>Operating results for:</b>				
Airport Security Group	-	100,000	100,000	100,000
Airport Security	-	100,000	100,000	-
Airport Parking	-	10,000	10,000	-
Airport Training	-	10,000	10,000	-
Other	-	10,000	10,000	-
St. Ann Street Extension	-	-	-	100,000
St. Ann Street Right of Way	-	0%	0%	100,000
Other Infrastructure	-	100,000	100,000	-
T. J. Ryan Street	-	-	-	100,000
Wisconsin Group Insurance	-	-	-	10,000
Inland Fire Protection	100,000	100,000	0%	100,000
Wisconsin State Troop Troop	-	100,000	100,000	100,000
State Patrol	-	100,000	100,000	100,000
State Improvement - AP	-	-	-	100,000
Superintendent's Camp/Hotel	-	-	-	10,000
Law Enforcement Multi-Year	-	10,000	10,000	10,000

(Continued)

## CITY OF SEASIDE

## Mayor/Commissioners

## GENERAL FUND

STATEMENTS OF REVENUES, EXPENSES AND  
 CHANGES IN FUND BALANCE - BUDGET ADJUSTMENT  
 (ORIGINAL BUDGET, ORIGINAL BUDGET ADJUSTMENT  
 FOR THE YEAR ENDED APRIL 30, 2011)

	2011			
	BUDGET	ACTUAL	COMPARABLE PROGRAMS	2010 ACTUAL
Black Bayou Lake	-	(7,000)	22,000	207
Black Bayou	-	(7,000)	22,000	(6,973)
Blue Oaks Post Office	-	(9,000)	25,000	-
Coastline Parkour-DeSoto/Deer Hollow Tennis System	(20,000)	(20,000)	15,000	(20,000)
Civic Center	(20,000)	(20,000)	25,000	(2,000,000)
Civic City Square	(20,000)	(20,000)	500	(20,000)
Coastline Plaza	(20,000)	(20,000)	25,000	(200)
Water Department	(20,000)	(20,000)	-	(20,000)
Economic Development Capital Program	-	-	-	(20,000)
Coastal Aquatics Warehouse	(20,000)	(20,000)	(20,000)	(20,000)
Air Station #2	-	-	-	(20,000)
Mobile Vehicle Building	-	(20,000)	(20,000)	-
1000 River County House II	-	-	-	(20,000)
1000 River County House I	-	-	-	(20,000)
Projects in progress	1,000,000	-	1,000,000	-
Coastline Public Pavilion	(1,000,000)	(1,000,000)	500,000	(1,000,000)
Civic Center - Conference Center	-	-	(600,000)	-
State Improvement	(1,000,000)	(1,000,000)	(600,000)	(1,000,000)
Total other funding sources (total)	(1,100,000)	(1,000,000)	(600,000)	(1,000,000)
<b>EXTENSION OF REVENUES AND OTHER FINANCING SOURCES TO OTHER FUNDS/PROGRAMS</b>	<b>1,000,000</b>	<b>(20,000)</b>	<b>20,000</b>	<b>1,000,000</b>
<b>BUDGET BALANCE, Beginning of Year</b>	<b>1,500,000</b>	<b>1,800,000</b>	<b>-</b>	<b>600,000</b>
<b>INTERFUND/GRANTS TRANSFERS</b>				
Mobile County Grant	-	-	-	(20,000)
State Information	-	-	-	(20,000)
State Funded 60%	-	-	-	40,000
Mobile System Grant	-	-	-	15,000
State Info	-	-	-	1,000
Transfer from and to Reserves	-	-	-	1,000
Total Interfund/Grants Transfer	-	-	-	1,000
<b>BUDGET BALANCE, END OF YEAR</b>	<b>\$ 1,500,000</b>	<b>\$ 1,800,000</b>	<b>\$ 20,000</b>	<b>\$ 600,000</b>

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2011

**SPECIAL REVENUE FUNDS**

To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

***FIRE DEPARTMENT INSURANCE FUND***

The Fire Department Insurance Fund receives an annual share of insurance commissions from the state of Louisiana. The monies are dedicated for fire department maintenance and supplies.

***COMMUNITY DEVELOPMENT FUND***

The Community Development Fund accounts for Federal Community Development Block Grant Funds which are used for various community development projects.

***COMMUNITY REVITALIZATION FUND***

The Community Revitalization Fund accounts for donations from businesses to refurbish qualifying homes in the historic Lattinville area.

***URBAN DEVELOPMENT ACTION GRANT FUND***

The Urban Development Action Grant Fund accounts for Federal funds used to aid in construction of single family dwellings.

***RENTAL REHABILITATION FUND***

The Rental Rehabilitation Fund accounts for Federal funds used to bring rental units to minimum standards.

***WATER CERTIFICATION FUND***

The Water Certification Fund accounts for fees collected and expenditures incurred by the City's water department for conducting water certification activities.

***JR. TENNIS FUND***

The Junior Tennis Fund accounts for donations by tennis pro's teaching on Monroe City courts. The proceeds of this fund are used to pay entry fees for disadvantaged junior tennis players.

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2000

**SPECIAL REVENUE FUNDS**

***ECONOMIC DEVELOPMENT FUND***

The Economic Development Fund accounts for funds advanced from the Community Development Fund and is used to make temporary loans to community businesses that have difficulty obtaining other financing.

***LAW ENFORCEMENT BLOCK GRANT FUNDS***

The Law Enforcement Block Grant Funds account for the proceeds of Federal grants for use in enhancement of law enforcement activities.

***EMERGENCY SHELTER FUND***

The Emergency Shelter Fund accounts for Federal funding from the United States Department of Housing and Urban Development passed through the Louisiana Office of Community Services to provide assistance to the homeless through subawards to two non-profit organizations that assist with rehabilitation, essential services and operations for homeless prevention.

***MARTIN LUTHER KING FUND***

The Martin Luther King Fund accounts for private contributions used to sponsor an annual program to promote the memory of Dr. Martin Luther King.

***BICYCLE TRAIL FUND***

The Bicycle Trail Fund accounts for funds received from private contributions used to support bicycle trails throughout the city.

***MPD LAW ENFORCEMENT TRAINING SYSTEM FUND***

The MPD Law Enforcement Training System Fund (LITS) accounts for MPD training services which are offered to other agencies and MPD employees. Funding is provided by fees charged.

***COMMUNITY DEVELOPMENT BLOCK GRANT LOAN FUND***

The Community Development Block Grant Loan Fund accounts for revolving loans made for substantial rehabilitation to owner-occupied dwellings.

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2011

**SPECIAL REVENUE FUNDS**

**CDMG HOME PROGRAM FUND**

The Home Program Fund accounts for Federal funds to aid in rehabilitation and new construction of low-income family housing.

**PROBLEM SOLVING GRANT FUND**

The Problem Solving Grant Fund accounts for the proceeds of a grant from the Federal Government, to be used to identify and reduce commercial burglaries.

**CITY PROSECUTING ATTORNEY FUND**

The City Prosecuting Attorney Fund accounts for the prosecuting attorney's share of bond forfeitures from bonding companies and cash bond forfeitures.

**MPD INFORMANT FUND**

The MPD Informant Fund accounts for payments to confidential informants. Funding is provided by transfers from the General Fund.

**MPD YOUTH FUND**

The MPD Youth Fund accounts for various children's activities sponsored by the Monroe Police Department. Funding is provided by donations.

**DARE PROGRAM FUND**

The DARE Program Fund accounts for a grant received from Louisiana Commission on Law Enforcement and Administration of Criminal Justice to provide for the salaries and supplies of two officers who work in the Drug Abuse Resistance Education Program in the City.

**FOLKLIFE FESTIVAL FUND**

The Folklife Festival Fund accounts for funds received and disbursed in connection with the Louisiana Folklife Festival held in the City each year.

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2003

**SPECIAL REVENUE FUNDS**

***STREET IMPROVEMENT FUND***

The Street Improvement Fund accounts for the collection of a one percent sales tax to be used in the repair and reconstruction of the streets of Monroe, Louisiana. This repair and replacement project is to take place over a ten year period ending in 2004.

***DIVISION PROGRAM FUND***

The Division Program Fund accounts for fees paid by first-time crime offenders to be used for the operation of the program and victims assistance.

***MPD JAIL FUND***

The MPD jail fund is used to account for various programs within the jail promoting rehabilitation activities. It is funded by dedicated fees from civil and criminal units within the Monroe City Court.

***LOUISIANA INCIDENT BASED REPORTING FUND***

The Louisiana Incident Based Reporting Fund accounts for Federal funding from the United States Department of Justice passed through the Louisiana Commission on Law Enforcement to fund the Monroe Police Department's participation in the drug control and system improvement program.

***DRUG SEIZURE FORFEITURE FUND***

The Drug Seizure Forfeiture Fund accounts for the seizure of confiscated drug money by the Monroe Police Department. Funds are used for education and training and miscellaneous equipment and supplies which facilitate the confiscation of illegal drugs.

***FRIENDS OF CITY EMPLOYEES***

The Friends of City Employees Fund accounts for funds given to host an appreciation dinner for the City of Monroe employees. This was funded by private contributions.

***ADMINISTRATIVE FUND***

The Administrative Fund accounts for the interest earned on the Special Revenue Fund interest-bearing checking account.

CITY OF MOBILE  
 Mayor, Luisiana  
 SPECIAL REVENUE FUND  
 COMBINING BALANCE SHEET  
 AS OF APRIL 30, 2008  
 WITH COMPARATIVE TOTALS FOR APRIL 30, 2007

	FUND BALANCE	COMMUNITY DEVELOPMENT	COMMUNITY REHABILITATION PROGRAM	LOCAL DEVELOPMENT ACTION FUND	SEWER FUND	WATER UTILIZATION	IN
\$ 11,679	11,689	1,093	1,093	11,049	27,188	3,488	4,089
10	19,500	-	-	-	-	-	-
1,298	1,272	-	-	-	-	-	-
-	-	-	-	-	20,207	-	-
<b>\$ 12,987</b>	<b>\$ 12,961</b>	<b>\$ 1,093</b>	<b>\$ 1,093</b>	<b>\$ 11,049</b>	<b>\$ 47,395</b>	<b>\$ 3,488</b>	<b>\$ 4,089</b>

**ASSETS**  
 Capital and equipment  
 Accounts receivable  
 Prepaid expenses  
 Inventory  
 Other assets

**TOTAL ASSETS**

	LIABILITIES	TOTAL LIABILITIES AND FUND BALANCE
\$ 11,679	24,009	35,688
-	-	-
-	20,207	20,207
-	2,478	2,478
-	-	-
-	-	-
2	-	2
<b>\$ 11,681</b>	<b>\$ 26,694</b>	<b>\$ 38,375</b>
-	-	-
10	11,049	11,049
1,298	1,093	2,391
<b>\$ 12,979</b>	<b>\$ 12,242</b>	<b>\$ 25,221</b>

**TOTAL LIABILITIES AND FUND BALANCE**

**LIABILITIES FOR FUND BALANCE**  
 Accounts and charges payable  
 Deferred revenue  
 Other liabilities  
 Advances held in deposit  
 Due to other funds  
 Total liabilities  
 Retained by:  
 Sewer Improvements  
 Unamortized bond  
 Total liabilities

CITY OF MOBILE  
Moans, LeBlanc  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
AS OF APRIL 30, 2000  
WITH COMPARATIVE TOTALS FOR APRIL 30, 2000

ASSETS	2000		2000		2000		2000		2000		
	GOVERNMENT	EXERCISEMENT	INVESTMENT	INVESTMENT	EXERCISEMENT	EXERCISEMENT	GOVERNMENT	EXERCISEMENT	EMERGENCY	EMERGENCY	
	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	
Cash and cash equivalents	-	-	-	-	2,117	-	14,878	-	50,942	-	2,001
Accounts receivable	-	-	-	-	-	-	-	-	-	-	5,000
Investments	-	-	-	-	-	-	-	-	-	-	-
Due from/other funds	-	-	-	-	-	-	-	10,146	-	-	1,481
Other assets	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,117</b>	<b>-</b>	<b>14,878</b>	<b>-</b>	<b>61,088</b>	<b>-</b>	<b>8,482</b>

LIABILITIES AND FUND BALANCE	2000		2000		2000		2000		2000		
	GOVERNMENT	EXERCISEMENT	INVESTMENT	INVESTMENT	EXERCISEMENT	EXERCISEMENT	GOVERNMENT	EXERCISEMENT	EMERGENCY	EMERGENCY	
	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	BLOCK-GRAFT	
Accounts payable	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	17,324	-	-	-	5,000
Other liabilities	-	-	-	-	-	-	-	-	50,114	-	-
Advance refundable deposits	-	-	-	-	-	-	-	-	-	-	-
Due to/other funds	-	-	-	-	2,117	-	-	-	-	-	-
Fund liabilities	-	-	-	-	2,117	-	17,324	-	50,114	-	5,000
Fund balance (deficit)	-	-	-	-	-	-	-	-	-	-	-
Reserved for:											
Contingencies	-	-	-	-	-	-	-	-	-	-	-
Encumbrances/unexpended	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,117</b>	<b>-</b>	<b>17,324</b>	<b>-</b>	<b>101,228</b>	<b>-</b>	<b>10,000</b>

(Continued)

CITY OF MOORE  
Moore, Indiana  
SPECIAL REVENUE FUNDS  
COMBINED BALANCE SHEET FOOTNOTES  
AS OF APRIL 30, 2011  
NOTE COMPARATIVE TOTALS FOR APRIL 30, 2011

ASSETS	RECYCLE TRAIL	SUPPLIER REDEMPTION TRAFFIC	CORG (L&S)	CORG (B&B)	PENSION RELIANT SMOKE	CITY PENSIONING ACCOUNT	ASSETS	
							APRIL 30, 2011	APRIL 30, 2010
Cash and cash equivalents	248	4,099	171	16,114	25	2,144	11,499	11,499
Accounts receivable	-	-	-	14,318	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	-	-	30,004	20,400	-	-	-	-
<b>TOTAL ASSETS</b>	<b>248</b>	<b>4,099</b>	<b>171</b>	<b>30,432</b>	<b>25</b>	<b>2,144</b>	<b>11,499</b>	<b>11,499</b>
<b>LIABILITIES AND FUND BALANCE</b>								
Accounts and unearned grants	-	-	-	25,419	-	-	-	-
Deferred revenue	-	-	-	30,094	20,400	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Advanced billing & deposits	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	14,019	-	-	-	-
Fund balance	-	-	-	20,914	20,400	-	-	-
Reserved for:								
Street Improvements	-	-	-	-	-	-	-	-
Unassigned/unexpended	248	4,099	171	30,413	-	-	2,144	11,499
Total fund balance	248	4,099	171	30,413	-	-	2,144	11,499
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>248</b>	<b>4,099</b>	<b>171</b>	<b>30,432</b>	<b>20,400</b>	<b>20,400</b>	<b>11,499</b>	<b>11,499</b>

CITY OF MONROE  
Monroe, Louisiana

SPECIAL REVENUE FUNDS  
COMBINED BALANCE SHEET (CONTINUED)  
AS OF APRIL 30, 2008  
WITH COMPARATIVE TOTALS FOR APRIL 30, 2007

TYPE OF INVESTMENT	DEBT SOURCE	BALANCE	FOCUS/REVENUE PROGRAM	STREET IMPROVEMENT	REVENUE PROGRAM	RESERVE	
\$	2,471	\$	1,235	\$	1,235	\$	24,075
	-		6,474				12,487
	-			4,811,646			-
	-		20,000	24	275,200		24,000
	-						
\$	2,471	\$	8,709	\$	6,047,079	\$	60,562

OTHER

Outstanding obligations  
Accounts receivable  
Inventory  
Due from Other Funds  
Other assets

TOTAL OTHER

LIABILITIES AND FUND BALANCE

Liabilities:  
Accounts and exchange payable  
Deferred revenue  
Other liabilities  
Advance Refunds & deposits  
Due to (from) Other Funds  
Total liabilities  
Fund balances (deduct)  
Restricted for:  
Street Improvements  
Debt and other obligations  
Total fund balance

TOTAL LIABILITIES AND FUND BALANCE

\$	-	\$	6,474	\$	1,235,173	\$	-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	-		20,000		6,482		1,871
	-		20,000		1,896,274		1,916
	-						
	-				1,001,463		-
	2,471						21,488
	2,471				1,002,926		21,488
	-						407,244
\$	2,471	\$	8,709	\$	6,048,079	\$	478,982

CITY OF MONROE  
Monroe, Louisiana  
SPECIAL REVENUE FUND  
COMBINED BALANCE SHEET RECONCILIATION  
AS OF APRIL 30, 2001  
WITH COMPARATIVE TOTALS FOR APRIL 30, 2000

ASSETS	CITY OF MONROE GENERAL FUND	CITY OF MONROE SPECIAL REVENUE FUND	TOTAL				
						2001	2000
Cash and cash equivalents	6,047	6,247	21	1,000	6,047	4,000	
Accounts receivable	-	1,000	-	-	1,000	1,000	
Inventory	-	-	-	-	-	6,782	
Due from other funds	-	-	-	-	-	20,000	
Other assets	-	-	-	-	-	40,518	
<b>TOTAL ASSETS</b>	<b>6,047</b>	<b>7,247</b>	<b>21</b>	<b>1,000</b>	<b>6,047</b>	<b>11,000</b>	

LIABILITIES AND FUND BALANCE	CITY OF MONROE GENERAL FUND	CITY OF MONROE SPECIAL REVENUE FUND	CITY OF MONROE SPECIAL REVENUE FUND	CITY OF MONROE SPECIAL REVENUE FUND	TOTAL	
					2001	2000
Accounts and earnings payable	-	-	-	1,000	1,000	1,000
Deferred revenue	-	-	-	-	-	70,000
Other liabilities	6,047	-	-	-	6,047	614
Advance billings in arrears	-	-	-	-	-	1,000
Due to other funds	-	-	-	-	-	20,000
Fund balances (deficit)	6,047	-	-	1,000	6,047	1,000
Reserved for:						
Other investments	-	-	-	-	-	4,000
Contingent liability	-	1,247	21	-	1,268	1,000
Total fund balance	-	1,247	21	-	1,268	1,000
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,047</b>	<b>1,247</b>	<b>21</b>	<b>1,000</b>	<b>6,047</b>	<b>11,000</b>



**CITY OF MONROE**  
Monroe, Louisiana

**SPECIAL REVENUE FUND**

**COMPARISON OF REVENUE PERFORMANCE AND CHANGES IN FUND BALANCE POSITIONS**

**FOR THE YEAR ENDED APRIL 30, 2009**

**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2008**

	2009		2008		2009		2008	
	ECONOMIC PERFORMANCE BUDGET	ACTUAL						
REVENUES								
Intergovernmental	-	-	-	-	-	-	-	-
Federal funds	-	-	-	-	-	-	-	-
State funds	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-
Fees, charges and miscellaneous services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-	-
EXPENSES								
General	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Capital funds	-	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	-	-	-	-	-	-	-	-
OTHER POLICYING REVENUES								
Deductions transfer to	-	-	-	-	-	-	-	-
Operating transfer to	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENSES AND OTHER USES	-	-	-	-	-	-	-	-
FUND BALANCE, Beginning Year	-	-	-	-	-	-	-	-
FUND BALANCE, End of Year	-	-	-	-	-	-	-	-

(Continued)

**CITY OF BOZEMAN**  
Bozeman, Montana

**SPECIAL REVENUE FUND**

**COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE POSITIONS FOR THE YEAR ENDED APRIL 30, 1949**

**GENERAL COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 1949**

	MAJORS ACCOUNTS	MINORS TOTAL	REVENUE EXCESS/DEFICIENCY	CHG. LOAD	CONSUMED	PROBLEM SOLVING FUND	CITY PROTECTIVE APPROPRIATION
<b>REVENUES</b>							
Intergovernmental	-	-	-	-	45,049.8	-	-
Federal funds	-	-	-	-	-	-	-
State funds	-	-	-	-	-	-	-
Local funds	-	-	1,294	-	-	-	1,294
Fees, charges and commissions for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	4,877	-	-	-
Special interest income	-	-	-	1,452	2,677	-	-
Other revenue	-	-	1,327	2,570	2,625	-	-
Total revenues	-	-	2,621	8,929	5,302	-	1,294
<b>EXPENDITURES</b>							
Contract	-	-	1,464	-	-	-	-
Public works	-	-	-	-	-	-	-
Public works	-	-	-	-	14,800	-	-
Public utilities	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Business development	-	-	-	-	-	-	-
Capital funds	-	-	-	-	-	-	-
Total expenditures	-	-	1,464	-	14,800	-	-
<b>EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	1,157	-	1,157	8,929	7,498	-	1,294
<b>CHANGES IN FUND BALANCE POSITIONS</b>							
Decreasing balances	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
<b>EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES PLUS OTHER FINANCING SOURCES</b>	1,157	-	1,157	8,929	7,498	-	1,294
<b>EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</b>	1,157	1,157	21	8,951	7,519	27,248	15,038
<b>FUND BALANCE, Beginning of Year</b>	-	-	-	-	-	-	-
<b>FUND BALANCE, End of Year</b>	-	1,157	21	8,951	7,519	27,248	15,038

(Continued)

**CITY OF MOBILE**

Mobile, Louisiana

**SPECIAL REVENUE FUND**

**COMPARISON OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE (POSTED)**

**FOR THE YEAR ENDED APRIL 30, 2001**

**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2000**

REVENUES	2001 REVENUE STATE	2001 STATE FUND	2000 STATE FUND	PERCENT DIFFERENCE	2001 STATE FUND	2000 STATE FUND	PERCENT DIFFERENCE
Intergovernmental	-	-	-	-	-	-	-
Federal Grant	-	-	27,125	0	0.00	0	-
State Grant	-	-	2,256	-	0.06	-	-
Local Grant	-	-	-	-	-	-	-
Fees, charges and commissions for services	-	-	24,079	-	0.00	20,000	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Dividend income	-	-	-	-	-	-	-
Total revenues	-	27,125	53,460	-	27,066	20,000	-
EXPENDITURES							
Current							
Public utility	-	8,138	-	-	11,480.00	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	8,000	-	-
Special Activities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	4,221	-	-
Total expenditures	-	8,138	-	-	23,701	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	18,987	53,460	-	3,365	20,000	-
OTHER REVENUES (BORROWING) (REPAY)							
Borrowing	-	-	-	-	1,000.00	-	-
Capital financing	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	1,000.00	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-	4,365	20,000	-
PERIOD-BEFORE CLOSING of year	1,481	4,365	-	-	4,365	81,280	-
PERIOD-BEFORE OF YEAR	1,481	4,365	-	-	1,000.00	87,640	-



**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year ended April 30, 2011

**DEBT SERVICE FUNDS**

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**1974 PARKS AND RECREATION**

The 1974 Parks and Recreation Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with the \$1,110,000 bonds issued on January 1, 1973. Financing of this debt is from property tax revenues.

**1974 AIRPORT FUND**

The 1974 Airport Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with the \$1,000,000 bonds issued on January 1, 1975. Financing of the debt is from property tax revenues.

**1974 SANITARY SEWER FUND**

The 1974 Sanitary Sewer Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with the \$3,160,000 bonds issued on January 1, 1975. Financing of the debt is from property tax revenues.

**CITY COURT AND JAIL IMPROVEMENT FUND**

The City Court and Jail Improvement Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with the \$2,000,000 bonds issued on January 1, 1990. Financing of this debt is from property tax revenues.

**STREET ASSIGNMENTS FUND**

The Street Assignments Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with the \$5,036,776 bonds issued from October 1, 1982 through May 1, 1987. Financing of this debt is through assessments on property owners who benefited from the street improvements.

**CITY OF MONROE**  
**Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
*As of and For the Year ended April 30, 2003*

**DEBT SERVICE FUNDS**

**URBAN SYSTEMS ASSESSMENTS FUND**

The Urban Systems Assessments Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with the \$136,079 bonds issued on August 1, 1987. Financing of this debt is through assessments on property owners who benefited from the street improvements.

**1988 STREET OVERLAY PHASE I FUND**

The 1988 Street Overlay Phase I Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with the \$256,260 bonds issued on January 1, 1989. Financing of this debt is through assessments of property owners who are benefited by the street improvements.

**1988 STREET OVERLAY PHASE II FUND**

The 1988 Street Overlay Phase II Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with the \$185,053 bonds issued on November 13, 1990. Financing of this debt is through assessments of property owners who are benefited by the street improvements.

**URBAN SYSTEMS ORDINANCE 9432 FUND**

The Urban Systems Ordinance 9432 Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt, interest and the related costs associated with the \$134,850 Certificates of Indebtedness issued on August 1, 1995. Financing of this debt is through assessments on property owners who benefited from these sewer improvements.

**HUNTINGTON PARK SEWER ASSESSMENTS FUND**

The Huntington Park Assessments Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt, interest and the related cost associated with the \$603,660 Certificates of Indebtedness issued on January 1, 1998. Financing of this debt is through assessments on property owners who benefited from these sewer improvements.

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year ended April 30, 2011

**DEBT SERVICE FUNDS**

***TOUVER DRIVE FUND***

The Touver Drive Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with \$5,000,000 bonds issued in 1967. Financing of this debt is through incremental sales taxes returned by the State of Louisiana resulting from the implementation of an incremental sales tax district.

***I-20 CORRIDOR FUND***

The I-20 Corridor Fund accounts for the accumulation of resources necessary for, and the payment of, general long-term debt principal, interest, and related costs associated with \$4,950,000 bonds issued in 1997. Financing of this debt is through incremental sales taxes returned by the State of Louisiana resulting from the implementation of an incremental sales tax district.

***POLICE & FIRE PENSION REFUNDING***

The Police & Fire Pension Fund accounts for the accumulation of resources necessary for, and the payment of, Series 1998 Refunding Bonds issued by the City to accomplish a current refunding of the liability to the state Police and Firefighter Retirement Systems created when the City plan was merged into the State plans. Funding is from the General Fund.

**CITY OF MEMPHIS**  
**Mayor, Lamborn**  
**BEST SERVICES FUND**

**COMBINING BALANCE SHEET**  
**AS OF APRIL 30, 2002**  
**WITH COMPARATIVE TOTALS FOR APRIL 30, 2001**

	<b>ASSETS</b>					<b>TOTAL ASSETS</b>
	<b>Cash</b>	<b>Accounts Receivable</b>	<b>Taxes and Other Receivables</b>	<b>Due From Other Funds</b>		
<b>204 PARK IMPROVEMENT</b>	0	-	-	-	-	-
<b>204 AIRPORT</b>	-	-	-	-	-	-
<b>204 SANITARY SEWER</b>	-	-	-	-	-	-
<b>CITY CORE AND I&amp;L IMPROVEMENTS</b>	64,761	-	1,541	-	-	66,302
<b>STREET IMPROVEMENT</b>	-	61	11,175	-	-	11,236
<b>SEWER SYSTEMS IMPROVEMENT</b>	101	-	-	-	-	101
<b>204 STREET WORKS - PHASE I</b>	-	-	1,471	10,411	-	11,882
<b>204 STREET WORKS - PHASE II</b>	-	-	1,100	10,277	-	11,377
<b>SEWER SYSTEMS IMPROVEMENT NO</b>	-	-	11,600	-	-	11,600
<b>BIURENCE BY PARK SEWER IMPROVEMENT</b>	10,480	-	-	7,104	-	17,584
<b>SEWER DEVELOPMENTALMENT DISTRICT</b>	491,001	-	24,411	1,401,743	-	1,917,155
<b>CONCRETE DEVELOPMENTAL DISTRICT</b>	10,104	-	21,401	10,000	-	1,34,505
<b>POLICE &amp; FIRE PERSONNEL SERVICES</b>	10,000	-	-	-	-	10,000
<b>TOTAL AS OF APRIL 30, 2001</b>	<u>\$ 1,272,047</u>	<u>\$ 61</u>	<u>\$ 23,612</u>	<u>\$ 1,411,743</u>	<u>\$ 1,705,663</u>	<u>\$ 1,705,663</u>
<b>TOTAL AS OF APRIL 30, 2002</b>	<u>\$ 1,272,047</u>	<u>\$ 61</u>	<u>\$ 23,612</u>	<u>\$ 1,411,743</u>	<u>\$ 1,705,663</u>	<u>\$ 1,705,663</u>

<b>LIABILITIES</b>				
<u>Deferred</u>	<u>Income</u>	<u>Total</u>	<u>Fixed Income</u>	<u>Total</u>
<u>Revenue</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Reserve for</u>	<u>Liabilities</u>
<u>-\$</u>	<u>-\$</u>	<u>-\$</u>	<u>-\$</u>	<u>-\$</u>
-	-	-	-	-
-	-	-	-	-
1,548	-	1,548	44,358	45,906
88	17,128	18,016	4,248	22,264
-	-	-	32	32
1,636	17,128	18,764	52,884	71,648
48	17,508	18,556	1,284	19,840
9,848	1,812	11,660	1,288	12,948
-	-	-	284,356	284,356
-	-	-	1,832,888	1,832,888
-	-	-	1,284,188	1,284,188
-	7,888	7,888	91,284	99,172
<u>17,448</u>	<u>17,888</u>	<u>35,336</u>	<u>1,449,928</u>	<u>1,722,844</u>
<u>18,432</u>	<u>17,888</u>	<u>36,320</u>	<u>1,489,872</u>	<u>1,684,032</u>

**CITY OF BROOKFIELD**  
**Mayor, Lincoln**  
**DEBT SERVICE FUNDS**

**COMBINED STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED APRIL 30, 2003**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2002**

	Revenues		Expenditures	
	Assessments and Taxes Collected	Interest Income	Certificates and Bonds Retired	Interest and Fiscal Changes
FOR PARKLAND RECREATION:	\$	-	\$	-
FOR AMBURY	-	-	-	-
FOR SANITARY SERVICE	-	-	-	-
CITY COURT AND JAIL IMPROVEMENTS	95,797	-	95,000	95,000
STREET IMPROVEMENTS	227	-	-	227
SEWER SYSTEMS ASSESSMENT	88	549	-	-
FOR STREET OPENING - PHASE I	897	2,127	-	-
FOR STREET OPENING - PHASE II	627	1,800	-	-
SEWER SYSTEMS OPENING'S BUD	1,967	9,677	15,000	1,700
MUNICIPAL PARKS DEPT. ASSESSMENTS	-	-	65,000	21,071
TOWN OF BROOKFIELD DEVELOPMENT DEPARTMENT	1,754,027	4,888	97,000	395,497
LEGISLATIVE DEVELOPMENT DEPARTMENT	1,333,333	47,541	600,000	88,471
POLICE & FIRE DEPARTMENT	-	2,125	300,000	300,000
<b>TOTAL APRIL 30, 2003</b>	<b>\$ 3,493,627</b>	<b>\$ 18,137</b>	<b>\$ 1,052,000</b>	<b>\$ 1,615,774</b>
<b>TOTAL APRIL 30, 2002</b>	<b>\$ 24,839,414</b>	<b>\$ 76,448</b>	<b>\$ 1,005,147</b>	<b>\$ 1,687,051</b>
<b>Assessments and Taxes Collected</b>				
Ad Valorem Taxes	\$ 95,797			
Assessments	1,967			
Assessments	1,000			
Total Assessments and Taxes Collected	<u>\$ 2,062,764</u>			

	Operating Transactions (in \$'000)	Year (Deficiency or Surplus Over Appropriation)	Funds Balance				
			Beginning of Year	End of Year			
\$	(3,680)	\$	(3,680)	\$	3,680	\$	-
	(773)		(773)		773		-
	(24,983)		(24,983)		24,983		-
	-		(3,883)		(3,883)		(3,883)
	-		(34)		(34)		(34)
	-		53		-		(53)
	-		3,264		-		(3,264)
	-		3,734		-		(3,734)
	-		(8,400)		(8,400)		(8,400)
	-		(81,070)		(81,070)		(81,070)
	-		(104,603)		(1,043,679)		(1,043,679)
	-		243,487		(1,052,773)		(1,049,186)
	<u>30,827</u>		<u>(24,075)</u>		<u>(31,072)</u>		<u>(31,072)</u>
\$	<u>278,728</u>	\$	<u>78,288</u>	\$	<u>(1,021,422)</u>	\$	<u>(1,021,422)</u>
\$	<u>309,555</u>	\$	<u>54,213</u>	\$	<u>(1,052,494)</u>	\$	<u>(1,052,494)</u>

**CITY OF MONROE**  
**Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended April 30, 2003**

**CAPITAL PROJECT FUNDS**

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

**I-20 CORRIDOR FUND**

The I-20 Corridor Fund is used to account for infrastructure improvement projects that are funded from the issuance of sales tax increment bonds.

**UMTA CAPITAL GRANTS FUND**

The UMTA Capital Grants Fund is used to account for the acquisition of fixed assets and equipment for the Monroe Transit System with funds allocated for that purpose from the Urban Mass Transportation Administration Financing to be shared 80% by Federal funds and 20% by local funds.

**MOTOR VEHICLES BUILDING**

The Motor Vehicle Building Fund is used to account for the proceeds of a fee assessed on drivers' license issuances and renewals. The funds are to be used to construct a new office for the local office of the Louisiana Department of Public Safety -- Office of Motor Vehicles in the Airport Industrial Park.

**POPEHISTMINSTER FUND**

The Pope/Histminster Fund is used to account for the construction of a major storm water drainage pumping station and collection system. This is a statewide flood control project financed 70% by state funds and 30% by local funds.

**NORTH 18TH STREET EXTENSION FUND**

The North 18th Street Extension Fund is used to account for construction of the North 18th Extension to Interstate 20. Cost will be financed 80% by Federal funds and 20% by local funds.

**NORTH 18TH STREET RIGHT-OF-WAY FUND**

The North 18th Street Right-of-Way Fund is used to account for acquisition of right-of-way from Washington Street to Interstate 20.

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2001

**CAPITAL PROJECT FUNDS**

***KANSAS LAKE IMPROVEMENTS FUND***

The Kansas Lake Improvements Fund is used to account for the five-laning of Kansas from Midway Road to DeBard Street. This is a Federal Aid Urban Systems Project, financed 80% by Federal funds and 20% by local funds.

***CHESSNAUT PARK HAPPY TRAILS FUND***

The Chessnaut Park Happy Trails Fund is used to account for the accumulation of funds for the purpose of constructing walking trails in the Chessnaut Park recreational complex. Funding is anticipated to come from private donations, local funds and state and/or Federal grants.

***ROOF REPAIRS FUND***

The Roof Repairs Fund is used to account for major repairs to roofs resulting from a hurricane. Costs are being funded by insurance proceeds and city contributions.

***RIVER STYS PUMP STATION FUND***

The River Stys Pump Station fund is used to account for the construction of a flood control project by the United States Corps of Engineers. The cost will be provided from state and local funds.

***CALYPSSO EXTENSION FUND***

The Calypso Extension Fund was established to account for expenditures associated with the extension of Calypso Street. The monies for this project will come from Federal and local sources.

***DEMOLITION OF PROPERTY FUND***

The Demolition of Property Fund was established to account for the cost of demolishing condemned buildings that have been ordered demolished. The cost will be funded by the General Fund and the affected property owner.

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2001

**CAPITAL PROJECT FUNDS**

**TOWER DRIVE FUND**

The Tower Drive Fund accounts for the construction of infrastructure improvements in the Tower Drive economic development district. The project is funded with the proceeds from the sale of incremental sales tax bonds and private-developer contributions.

**STATE FUNDED AIPS FUND**

The State Funded AIPS Fund accounts for projects which are funded one hundred percent from the State Aviation Trust Fund. Projects include the reconstruction of Operations/Construction Avenue, Special Use Pavement Area, and overlay and lighting of runway 18/36.

**EAST PARKVIEW FLOOD CONTROL FUND**

The East Parkview Flood Control Fund accounts for the construction of a pump station and levee system to prevent backwater flooding in the East Parkview Subdivision.

**PERIPTHOS/CHARVIN FLOOD CONTROL FUND**

The Peripthos/Charvin Flood Control Fund accounts for the construction of a levee and pump station, to protect the area between U.S. Highway 163 off Debonak Drive and the Union Pacific Railroad levee.

**RIVER OAKS FLOOD CONTROL FUND**

The River Oaks Flood Control Application Fund accounts for the project to raise the existing levee in River Oaks from Debonak Drive to the Estergy power line, to construct a new levee from the power line to the Ouachita River Levee, and to construct a pump station.

**NORTH FOURTH STREET UNDERPASS FUND**

The North Fourth Street Underpass Fund accounts for the project to construct an underpass at the North Fourth and DeSmet Streets to eliminate traffic congestion caused by the Kansas City Southern Railway.

**CITY OF MONROE**  
**Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended April 30, 2003**

**CAPITAL PROJECT FUNDS**

***NORTH TENTH STREET STORMSEWER FUND***

The North Tenth Street StormSewer Fund accounts for the project to spot repair joint failures in the North Tenth Street Storm Sewer.

***POPE/WESTMINSTER/DEMOS/SPONOR FUND***

The Pope/Westminster/Demos/Sponsor Fund is used for the construction of a drainage collection system for the area. The project is a part of statewide flood control project financed by 70% state and 30% local funds.

***CHASE MANHATTAN RECORDS STORAGE FACILITY FUND***

The Chase Manhattan Records Storage Facility fund is used to account for the construction and equipping of a special-purpose storage facility in the Airport Industrial Park. The cost of the project is being funded by transfer from the General Fund.

***ECONOMIC DEVELOPMENT FUND***

The Economic Development Fund is to be used to account for the proceeds from sale of land in the Southwest Industrial Park. These proceeds will then be used for economic development in the City.

***AMERICANS WITH DISABILITIES ACT REQUIREMENT FUND***

The Americans With Disabilities Act Requirements Fund is to be used to account for the cost of major construction projects within city departments that are required to bring the city in compliance with the Americans With Disabilities Act. These projects will be funded with local funds.

***ROCHELLE GRADY OUTFALL FUND***

The Rochelle Grady Outfall fund is used to account for expenses associated with a collection system that will be installed along Gramat, Ashura, Roselawn, and Rochelle Streets, which will empty into a major drainage canal paralleling the Missouri-Pacific Railroad and the Rochelle Street Pumping Station. The pumping station was previously designed to handle runoff from this

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2001

**CAPITAL PROJECT FUNDS**

area. This project will be financed 70% by the Statewide Flood Control System and 30% from City funds.

**KANSAS LANE SERVICE ROAD FUND**

The Kansas Lane Service Road fund is used to account for expenses associated with the construction of a service road on the west side of Kansas Lane. The service road will provide an intersection for traffic at Kansas Lane and Construction Avenue. This project will be financed 40% by local funds with the balance coming from Federal sources.

**NORTH SPENCER OUTFALL FUND**

The North Spencer Outfall fund is part of the overall Pope/Westminster Drainage Collection System. This is Phase IV of V phases to the Pope/Westminster System. The North Spencer Outfall places various sizes of RCP storm drains, catch basins and related items necessary to complete this project along the north end of Spencer Street. This project is financed 70% from the Statewide Flood Control with a 30% match by the City.

**BLACK BAYOU LAKE FUND**

The Black Bayou Lake fund accounts for the construction of a fishing pier accessible to handicapped persons. The cost of the project is funded by Federal, local and private sources.

**AIRPORT INDUSTRIAL PARK FUND**

The Airport Industrial Park Fund accounts for funds accumulated from the sale of Monroe Air Industrial Park land used to fund capital improvements to the Monroe Regional Airport.

**CENTRAL SHOP AND WAREHOUSE FUND**

The Central Shop and Warehouse Fund was being used to account for the costs of constructing a centralized shop and warehouse facility for the operations of the City's various departments. The cost of the project is being funded with City funds in the form of 10 year certificates of indebtedness. This fund was closed effective April 30, 1998.

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2000

**CAPITAL PROJECT FUNDS**

**INFRASTRUCTURE FUND**

The Infrastructure Fund is used to account for construction of miscellaneous streets in the City.

**STREET IMPROVEMENT – AIRPORT INDUSTRIAL PARK FUND**

The Street Improvement – Airport Industrial Park fund accounts for improvements of infrastructure within the Monroe Air Industrial Park. The cost of the project is funded by Economic Development Grants.

**REHABILITATION OF SOUTH RAMP FUND**

The Rehabilitation of South Ramp fund accounts for the rehabilitation of a taxiway at the Monroe Regional Airport. The cost of the project is provided from Federal sources (90%) and from state sources (10%).

**CIVIC CENTER**

The Civic Center Fund accounts for the construction of the new conference center at the Civic Center. This is a capital outlay project funded by the state.

**CHASE INFRASTRUCTURE**

The Chase Infrastructure Fund accounts for the construction and equipping of a special-purpose facility for Chase Manhattan. This is a capital outlay project funded by the state.

**TAXIWAY "C" RECONSTRUCTION AIRPORT FUND**

The Taxiway "C" Reconstruction Airport Fund is used to account for the reconstruction of taxiway "C" at the airport. The cost will be financed 90% by Federal funds and 10% by State funds.

**PARKING APRON RENOVATIONS AIRPORT FUND**

The Parking Apron Renovations Airport Fund is used to account for renovations of the parking aprons at the airport. The cost will be financed 90% by Federal funds and 10% by State funds.

**CITY OF MONROE**  
**Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended April 30, 2001**

**CAPITAL PROJECT FUNDS**

**DRAINAGE RENOVATIONS AIRPORT FUND**

The Drainage Renovations Airport Fund is used to account for drainage renovations at the airport. The cost will be financed 80% by Federal funds and 10% by State funds.

**DOWNTOWN ECONOMIC DEVELOPMENT FUND**

The Downtown Economic Development Fund is used to account for the development of the downtown area of the City. The cost will be provided by state and local funds.

**SWIMMING POOLS RENOVATION FUND**

The Swimming Pools Renovation Fund is used to account for renovations to the swimming pools at the recreation centers of the City. The cost will be provided by proceeds from the sale of certificates of indebtedness.



CITY OF MOONSBORO

Municipal, Louisiana

CAPITAL PROJECT FUNDS

COMBINED BALANCE SHEET (CONTINUED)

AS OF APRIL 30, 2001

WITH COMPARATIVE TOTALS FOR APRIL 30, 2000

	CLASSIC LANE IMPROVEMENTS	ROCK REPAIRS	SEWERAGE PUMP STATION	CALDWELL EXTENSION	DEBENTURES OR PRIORITY
\$	160,218	-	2,100	166,289	26,718
	-	-	-	-	-
	-	20,000	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
\$	160,218	20,000	2,100	166,289	26,718

ASSETS

- Cash and cash equivalents
- Investments at cost
- Accounts receivable
- Due from other funds
- Advances to other funds

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

- Liabilities
- Accounts and exchange payable
- Deferred revenue
- Due to other funds
- Total liabilities
- Fund balance
- Reserved for
- Capital improvement
- Advances to other funds
- Unassigned (unassigned)
- Total fund balance

TOTAL LIABILITIES AND FUND BALANCE

(Continued)



CITY OF MONROE  
Monroe, Louisiana

CAPITAL PROJECT FUNDS

COMBINING BALANCE SHEET (CONTINUED)

AS OF APRIL 30, 2008

WITH COMPARATIVE TOTALS FOR APRIL 30, 2007

	Y. 14 STREET STORAGE FUND	POPE WESTMINSTER BELLEVUE SPENCER	AMERICANS WITH DEBILITATED ACT	ROCHELLE UNIVERSITY SOUTHALL	KANNOO LAKE SERVICE BOARD
<b>ASSETS</b>					
Cash and cash equivalents	\$ 20,000	\$ 58,222	\$ 64,852	\$ 1,000	\$ -
Investments, at cost	-	-	-	-	-
Accounts receivable	-	31,361	-	-	-
Due from other funds	-	-	-	-	60,000
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 20,000</b>	<b>\$ 89,583</b>	<b>\$ 64,852</b>	<b>\$ 1,000</b>	<b>\$ 60,000</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Accounts and receipts payable	\$ -	\$ -	\$ -	\$ 1,000	\$ -
Deferred revenues	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	1,000	-
<b>Fund balances</b>					
Reserved for:					
Capital improvement	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Unassigned/unassigned	20,000	89,583	64,852	-	60,000
Total fund balance	20,000	89,583	64,852	-	60,000
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 20,000</b>	<b>\$ 89,583</b>	<b>\$ 64,852</b>	<b>\$ 1,000</b>	<b>\$ 60,000</b>

(Continued)

CITY OF MONROE  
Monroe, Louisiana  
CAPITAL PROJECT FUNDS  
COMBINED BALANCE SHEET (CONTINUED)  
AS OF APRIL 30, 2008  
WITH COMPARATIVE TOTALS FOR APRIL 30, 2007

	BLACK BAYOU FUND	AIRPORT INFRASTRUCTURE FUND	PORTLAND INFRASTRUCTURE FUND	STREET IMP. AIRPORT FND FUND	BUILDING FUND
\$	- \$	1,700,017 \$	99,894 \$	211,904 \$	-
	-	-	-	-	-
	27,028	-	-	186,000	-
	-	-	-	117,554	150,468
	-	220,000	-	-	-
\$	27,028 \$	1,920,017 \$	99,894 \$	415,458 \$	150,468

**ASSETS**

Cash and cash equivalents  
Investments, at cost  
Accounts receivable  
Due from other funds  
Advances to other funds

**TOTAL ASSETS**

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Accounts and exchange payable  
Unclaimed amounts  
Due to other funds  
Total liabilities

**Fund balance**

**Reserved for:**

Capital improvement  
Advances to other funds  
Unreserved/unassigned  
Total fund balance

**TOTAL LIABILITIES AND  
FUND BALANCE**

\$	- \$	6,066 \$	- \$	- \$	2,096
	27,028	-	-	-	86,187
	27,028	6,066	-	-	80,347
	-	1,184,771	-	481,628	87,021
	-	220,000	-	-	-
	-	2,344,771	99,894	415,458	87,021
	27,028 \$	1,920,017 \$	99,894 \$	415,458 \$	150,468

(Continued)

CITY OF MONROE  
 Monroe, Louisiana  
**CAPITAL PROJECT FUNDS**  
 COMBINED BALANCE SHEET (CONTINUED)  
 AS OF APRIL 30, 2001

WITH COMPARATIVE TOTALS FOR APRIL 30, 2000

ASSETS	APRIL 30, 2001				APRIL 30, 2000			
	STATE CENTER	CHASE INFRASTRUCTURAL	TARRANT C RECONSTRUCTION	APPROPRIATION RECONSTRUCTION	STATE CENTER	CHASE INFRASTRUCTURAL	TARRANT C RECONSTRUCTION	APPROPRIATION RECONSTRUCTION
Cash and cash equivalents	-	-	-	-	-	-	-	-
Investments, at cost	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Due from other funds	500,000	27,500	46,981	15,718	-	-	-	46,981
Advances from bonds	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>500,000</b>	<b>27,500</b>	<b>46,981</b>	<b>15,718</b>	<b>500,000</b>	<b>27,500</b>	<b>46,981</b>	<b>46,981</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Liabilities</b>								
Accounts and earnings payable	-	1,886	11,887	6,084	-	-	-	31,358
Deferred interest	-	-	-	-	-	-	-	-
Due to other funds	500,000	-	31,094	12,504	-	-	-	31,422
<b>Total liabilities</b>	<b>500,000</b>	<b>1,886</b>	<b>42,981</b>	<b>18,588</b>	<b>500,000</b>	<b>1,886</b>	<b>42,981</b>	<b>62,780</b>
<b>Fund balance</b>								
Reserved for								
Capital improvement	-	26,614	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Unreserved/unassigned	-	26,614	-	-	-	-	-	-
<b>Total fund balance</b>	<b>-</b>	<b>26,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,614</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>500,000</b>	<b>27,500</b>	<b>46,981</b>	<b>18,588</b>	<b>500,000</b>	<b>27,500</b>	<b>46,981</b>	<b>62,780</b>

(Continued)

CITY OF MONROE  
Monroe, Louisiana

CAPITAL PROJECT FUNDS  
COMBINING BALANCE SHEET (CONCLUDED)  
AS OF APRIL 30, 1961

WITH COMPARATIVE TOTALS FOR APRIL 30, 1960

	BOOKS AND EQUIPMENT	SPENDING FUNDS		TOTAL
		RESOURCES	1961	
\$	647 \$	19,208 \$	1,009,121 \$	1,746,876
	-	1,195,390	1,195,390	279
	-	-	1,171,134	1,641,128
	-	-	1,090,662	6,974,175
	-	-	250,068	250,000
\$	647 \$	1,195,390 \$	11,671,622 \$	13,224,455

ASSETS

Cash and cash equivalents  
Investments, all cost  
Accounts receivable  
Due from other funds  
Advance to other funds

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

Liabilities

Accounts and mortgage payables  
Deferred payments  
Due to other funds  
Total liabilities

Fund balance

Reserved for  
Capital improvement  
Advances to other funds  
Unassigned/unexpended  
Total fund balance

TOTAL LIABILITIES AND  
FUND BALANCE

\$	- \$	5,088 \$	1,112,840 \$	2,084,026
	-	-	193,029	179,085
	-	-	1,555,128	3,044,024
	-	5,088	1,196,967	6,464,992
647	1,179,508	6,087,650	4,081,670	4,081,670
	-	250,000	200,000	200,000
	-	-	866,372	471,665
647	1,179,508	6,087,650	4,713,027	4,713,027
\$	647 \$	1,195,390 \$	11,671,622 \$	13,224,455

## CITY OF MEMPHIS

Stennis, Louisiana

## CAPITAL PROJECT FUND

## COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND

## CHANGES IN FUND BALANCE

FOR THE YEAR ENDED APRIL 30, 2008

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2007

	2008	2007	2008	2007	2008	2007
	AMOUNT	AMOUNT	PERCENT	PERCENT	PERCENT	PERCENT
<b>REVENUES</b>						
Intergovernmental	-	47,229	-	1	-	1
Fines and Fees	-	-	-	-	4,471.06	-
State Grants	2,000	-	0.02	-	-	-
Real estate taxes income	-	1,000	-	0.01	-	-
Other revenues	2,000	1,000	0.02	0.01	0.02	0.01
Transfers in	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Capital Outlay	10,000	47,229	0.04	0.01	0.04	0.01
Transfers Out	10,000	-	0.04	-	0.04	-
<b>EXCESS DEFICIT(S) OF REVENUES OVER EXPENDITURES</b>						
	(17,999)	(47,229)	(0.02)	(0.01)	(0.02)	(0.01)
<b>OTHER FUND USES</b>						
RESERVE FUND	1,000.00	-	0.01	-	-	-
Transfers from other funds	-	1,000	-	0.01	-	0.01
Operating transfers to other funds	-	-	-	-	-	-
Operating transfers to other funds	-	-	-	-	-	-
Transfers to inventory	-	-	-	-	-	-
Transfers (out)	1,000.00	2,000	0.01	0.02	-	0.01
<b>EXCESS DEFICIT(S) OF REVENUES AND OTHER FUND SOURCES OVER FUND EXPENDITURES AND OTHER FUND USES</b>						
	91,999	47,770	0.09	0.01	0.09	-
<b>FUND BALANCE (DEFICIT), beginning of year</b>						
	60,000	600	0.06	0.00	0.06	-
<b>ADDITIONAL FUNDS TRANSFERRED</b>						
Transfers to	-	-	-	-	-	-
Transfers to	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>						
	1,000.00	2,000	0.01	0.02	0.01	0.02

(Continued)

CITY OF MEMPHIS  
 Memphis, Louisiana  
**CAPITAL PROJECT FUND**  
 COMBINED SCHEDULE OF RECEIPTS, DISBURSEMENTS AND  
 CHANGES IN FUND BALANCE (CONTINUED)  
 FOR THE YEARS ENDED APRIL 30, 2008  
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2007

	TOTAL LAKE CONSTRUCTION	BOND ISSUES	REVENUE FROM SERVICES	CARRY OVER	REBALANCE OF RESERVED
<b>REVENUES</b>					
Amortization	\$0.00	-	-	-	-
Interest	-	-	-	-	-
State funds	-	-	-	-	-
Rent and license income	-	-	-	-	-
Other revenues	-	-	-	-	-
Total revenues	<u>\$0.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$0.00</u>
<b>DISBURSEMENTS</b>					
Capital Outlay	\$0.00	\$0.00	-	-	\$0.00
Total Disbursements	<u>\$0.00</u>	<u>\$0.00</u>	<u>-</u>	<u>-</u>	<u>\$0.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER DISBURSEMENTS</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-</u>	<u>-</u>	<u>\$0.00</u>
<b>OTHER PROJECTS</b>					
LAKE CONSTRUCTION					
Transfer from other projects available	-	-	-	-	-
Transfer from other projects available	-	\$7,284	-	-	-
Transfer from other projects available	-	-	-	-	-
Transfer from other projects available	-	-	-	-	-
Total other transfers available from	<u>-</u>	<u>\$7,284</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER DISBURSEMENTS FOR FUND USE</b>	<u>\$0.00</u>	<u>\$7,284</u>	<u>-</u>	<u>-</u>	<u>\$0.00</u>
<b>FOR BALANCE SHEETS</b>					
Beginning of year	\$0.00	-	-	\$0.00	\$0.00
<b>GENERAL FUNDITY TRANSFERS</b>					
Transfer to	-	-	-	-	-
Transfer from	-	-	-	-	-
Total initial equity transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FOR BALANCE SHEET TOTAL</b>	<u>\$0.00</u>	<u>\$7,284</u>	<u>-</u>	<u>\$0.00</u>	<u>\$0.00</u>

(Continued)

**CITY OF NEWBORN**  
**Marion, Louisiana**  
**CAPITAL PROJECT FUND**

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE AVAILABLE**  
**FOR THE YEAR ENDED APRIL 30, 2009**

**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2008**

	2009 AMOUNT	2009 PERCENT	2008 AMOUNT	2008 PERCENT	2008 PERCENT	2008 PERCENT	2008 PERCENT
<b>REVENUES</b>							
Intermunicipal	-	-	\$	-			
Filing Fee	-	-	48,425	98.45	91.45		
Site fee	4,270	100.00	-	-	-		
Real ad valorem taxes	1,000,000	100.00	-	-	-		
Other revenues	1,000,000	100.00	48,425	100.00	100.00		
Transfers in	-	-	-	-	-		
<b>EXPENDITURES</b>							
Capital Code	1,000,000	100.00	1,000,000	100.00	100.00		
Transfers out	1,000,000	100.00	1,000,000	100.00	100.00		
<b>EXCESS REVENUES OVER</b>							
<b>REVENUES OVER</b>							
EXPENDITURES	6,281,273	100.00	6,281,273	100.00	6,281,273		
<b>OTHER FINANCING</b>							
BOND PROCEEDS	1,000,000	100.00	-	-	41.04		
Accounts payable	-	-	-	-	-		
Operating transfers in	-	-	-	-	-		
Operating transfers out	-	-	-	-	-		
Transfers in (including	1,000,000	100.00	1,000,000	100.00	100.00		
intermunicipal)							
<b>EXCESS REVENUES OVER</b>							
<b>REVENUES AND OTHER</b>							
<b>ASSETS OVER</b>							
ASSETS USED	48,425	100.00	48,425	100.00	48,425		
<b>FUND BALANCE (PROJECT),</b>							
beginning of year	-	-	-	-	-		
<b>FUNDAL EQUITY TRANSFER</b>							
Transfers in	-	-	-	-	-		
Transfers out	-	-	-	-	-		
Transfers-in/out - transfers	-	-	-	-	-		
<b>FUND BALANCE END OF YEAR</b>	1,048,425	100.00	1,048,425	100.00	1,048,425		

(Continued)

CITY OF MOBILE  
 Sluice, Louisiana  
**CAPITAL PROJECT FUND**  
**COMBINE SCHEDULES BY FUND, DEPARTMENT AND**  
**CLASS OF FUND BALANCE POSITION**  
**FOR THE YEAR ENDED APRIL 30, 2011**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2010**

	2010 FUND BALANCE	2010 EXPENSES- BUDGET REVENUE	2010 NET CHANGES	2010 TOTAL	2011 FUND BALANCE	2011 EXPENSES- BUDGET REVENUE	2011 NET CHANGES	2011 TOTAL
<b>REVENUES</b>								
Intermunicipal	-	-	-	-	-	-	-	-
Fees and	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-	-
<b>EXPENDITURES</b>								
Capital assets	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
<b>EXCESS/DEFICIENCY OF</b>								
<b>EXPENSES OVER</b>								
<b>EXPENDITURES</b>	-	-	-	-	-	-	-	-
<b>TRANSFERS (IN)</b>								
MOBILE FUND	-	-	-	-	-	-	-	-
From other agencies	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
From other financing	-	-	-	-	-	-	-	-
sources (total)	-	-	-	-	-	-	-	-
<b>EXCESS/DEFICIENCY OF</b>								
<b>EXPENSES AND OTHER</b>								
<b>EXPENSES OVER</b>								
<b>EXPENDITURES</b>	-	-	-	-	-	-	-	-
<b>FUND BALANCE (DEFICIT),</b>								
<b>beginning year</b>	0.00	0.00	0.00	0.00	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers to	-	-	-	-	-	-	-	-
Total transfers/transfers	-	-	-	-	-	-	-	-
<b>FUND BALANCE END OF YEAR</b>	0.00	0.00	0.00	0.00	-	-	-	-

(Continued)



CITY OF MOBILE  
 Municipal Limitation  
**CAPITAL PROJECT FUND**  
 COMPREHENSIVE SCHEDULE OF REVENUES, EXPENSES AND  
 CHANGES IN FUND BALANCES (UNRESTRICTED)  
 FOR THE YEAR ENDED APRIL 30, 2011  
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2010

	2011 REVENUE	2010 REVENUE	2011 EXPENSES	2010 EXPENSES	2011 NET REVENUE	2010 NET REVENUE
<b>REVENUES</b>						
Interest	-	-	-	-	-	-
State Grants	13,287	28,497	-	-	13,287	28,497
State Subsidy	-	-	-	-	-	-
Other	13,287	28,497	-	-	13,287	28,497
<b>EXPENSES</b>						
Capital Outlay	22,221	22,221	22,221	22,221	-	-
Other	22,221	22,221	22,221	22,221	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<u>24,353</u>	<u>6,276</u>	<u>22,221</u>	<u>22,221</u>	<u>2,132</u>	<u>6,276</u>
<b>OTHER REVENUES</b>						
Residual Equity	24,353	24,353	-	-	24,353	24,353
Operating Transfer In	-	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-	-
Transfer (including assets) out	24,353	24,353	24,353	24,353	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER OTHER REVENUES</b>	<u>-</u>	<u>-</u>	<u>24,353</u>	<u>24,353</u>	<u>-</u>	<u>-</u>
<b>NET BALANCE (DEFICIT), beginning of year</b>	-	-	-	-	-	-
<b>NET BALANCE (DEFICIT), ending of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF BOSSIERE  
 Shreve, Louisiana

CAPITAL PROJECT FUND

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE ACCOUNTS  
 FOR THE YEAR ENDED APRIL 30, 2000

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 1999

	BOSSIERE REVENUES	REVENUE EXCESS	TOTAL
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 48,000
Fees and charges	79,200	-	79,200
For sale items	-	48,275	48,275
Other revenues	10,774	48,275	59,049
Total revenues	90,974	96,550	187,524
<b>EXPENDITURES</b>			
Capital Outlay	66,624	17,200	83,824
Total Expenditures	66,624	17,200	83,824
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	24,350	79,350	103,700
<b>OTHER FINANCING RESOURCES (LIABILITIES)</b>			
Proceeds from long-term debt	-	1,000,000	1,000,000
Operating leases to be financed	-	-	1,000,000
Total other financing resources (liabilities)	-	1,000,000	2,000,000
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING RESOURCES OVER TOTALS (1999)</b>	24,350	1,079,350	1,103,700
<b>FUND BALANCE PERIOD Beginning of year</b>	-	-	6,000,000
<b>GENERAL FUNDITY TRANSFERS</b>			
Transfers in	-	-	88,000
Transfers out	-	-	88,000
Total fund equity transfer	-	-	-
<b>FUND BALANCE END OF YEAR</b>	24,350	1,079,350	1,103,700

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 1991

**PROPRIETARY FUND TYPE -**  
**ENTERPRISE FUNDS**

To account for operations (a) that are financed or operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**MONROE AIRPORT FUND**

The Municipal Airport Fund is used to account for the operations of the Monroe Regional Airport. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, billing and collection.

**MONROE TRANSIT SYSTEM FUND**

The Monroe Transit System Fund is used to account for the operations of the Monroe Transit System. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance and collection.

**CIVIC CENTER FUND**

The Civic Center Fund is used to account for all activities related to the operation of the Civic Center. Such activities include administration, operation, maintenance, billing and collection.

**LOUISIANA PURCHASE GARDENS AND ZOO FUND**

The Louisiana Purchase Gardens and Zoo Fund is used to account for the administration, operation, and maintenance of zoo grounds and related facilities.

**EXCURSION BOAT FUND**

The Excursion Boat Fund is used to account for all the activities associated with the renting and operation of the Twin City Queen excursion boat.

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2001

**PROPRIETARY FUND TYPE -**  
**ENTERPRISE FUNDS**

**LIVESTOCK AREA FUND**

The Livestock Area fund is used to account for all the activities related to the operation of the Livestock Area. Such activities include administration, operation, maintenance, billing and collection.

**WATER DEPARTMENT FUND**

The Water Department Fund is used to account for the provision of water treatment and distribution services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation, maintenance, and billing and collection of water services revenue.

**SEWER DEPARTMENT FUND**

The Sewer Department Fund accounts for the provision of sewer services and sewage treatment services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation, maintenance of the system and billing and collection of sewer user fees.

**CITY OF MONROE**  
**Monroe, Louisiana**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**COMBINING BALANCE SHEET**  
**AS OF APRIL 30, 2008**  
**WITH COMPARATIVE TOTALS FOR APRIL 30, 2007**

<b>ASSETS</b>	<b>MUNICIPAL AIRPORT</b>	<b>MONROE TRANSIT SYSTEM</b>	<b>CITY CENTER</b>	<b>LOUISIANA PURCHASE GARRENS AND SOO</b>
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 700	\$ 656	\$ 18,178	\$ 2,583
Accounts receivable, net	20,911	23,183	40,208	9
Due from other funds	3,897	254,328	934	-
Ad valorem taxes receivable	-	-	50,043	91,043
Inventories	-	164,006	-	-
Prepaid expenses	17,138	-	91,833	-
Bond issuance costs	-	-	-	-
<b>Total current assets</b>	<u>40,332</u>	<u>449,280</u>	<u>183,518</u>	<u>23,215</u>
<b>Restricted Assets:</b>				
Cash and cash equivalents	-	-	41,292	-
<b>Property, plant and equipment, net of accumulated depreciation</b>	<b>8,463,686</b>	<b>1,953,278</b>	<b>8,578,998</b>	<b>1,868,277</b>
<b>See notes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,578</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>8,511,444</u></b>	<b>\$ <u>2,401,468</u></b>	<b>\$ <u>8,804,198</u></b>	<b>\$ <u>1,991,411</u></b>

EXCURSION BOAT	LIVESTOCK ARENA	WATER DEPARTMENT	SEWER DEPARTMENT	TOTAL	
				2001	2000
\$ -	\$ -	\$ 606,159	\$ -	\$ 629,796	\$ 1,690,163
-	-	1,207,900	6,676	1,214,576	1,393,679
-	-	494,694	1,182,694	1,677,388	679,099
-	-	-	-	62,886	68,162
-	-	604,463	-	762,499	762,961
12,123	-	12,267	-	131,473	124,325
-	-	-	176,546	176,514	399,912
<u>12,123</u>	<u>-</u>	<u>3,183,689</u>	<u>1,359,694</u>	<u>3,266,192</u>	<u>3,872,329</u>
-	-	1,132,554	128,006	1,493,162	366,081
151,209	280,678	16,085,900	10,475,517	58,015,556	53,854,156
-	-	-	-	123,478	114,808
<u>\$ 163,354</u>	<u>\$ 280,678</u>	<u>\$ 28,441,138</u>	<u>\$ 15,064,237</u>	<u>\$ 57,148,448</u>	<u>\$ 56,442,375</u>

(Continued)

**CITY OF MONROE**  
**Monroe, Louisiana**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**COMBINING BALANCE SHEET (CONCLUDED)**  
**AS OF APRIL 30, 2000**  
**WITH COMPARATIVE TOTALS FOR APRIL 30, 1999**

	<u>MUNICIPAL</u>	<u>MONROE</u>	<u>CIVIC</u>	<u>LOUISIANA</u>
	<u>AIRPORT</u>	<u>TRANSPORTATION</u>	<u>CENTER</u>	<u>PURCHASE</u>
				<u>GARDENS</u>
				<u>AND</u>
				<u>OTHER</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
<b>Current liabilities:</b>				
Accounts and rentals payable	\$ 12,987	\$ 52,587	\$ 29,802	\$ 16,875
Due to other funds	5,190	16,583	47,889	80,317
Deferred revenues	-	-	34,398	31,265
Current portion of long-term debt	-	-	81,248	-
Customer deposits	-	-	-	-
Other current liabilities	-	-	-	-
<b>Total current liabilities</b>	<u>18,177</u>	<u>69,170</u>	<u>193,638</u>	<u>98,477</u>
<b>Current liabilities (payable from restricted assets)</b>				
Accrued interest	-	-	-	-
Current portion of revenue bonds payable	-	-	-	-
<b>Long-term liabilities:</b>				
Bonds Payable	-	-	342,835	-
Revenue bonds, net	-	-	-	-
Notes payable, DDQ	-	-	-	-
Compensated Absences	44,679	147,818	81,682	87,796
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<u>62,856</u>	<u>217,018</u>	<u>618,205</u>	<u>186,273</u>
<b>Fund equity:</b>				
Contributed capital	28,343,050	8,602,186	12,971,279	3,963,211
Retained earnings (deficit):				
Unreserved	(11,994,583)	(5,477,718)	(4,360,176)	(2,458,083)
<b>Total fund equity</b>	<u>16,348,467</u>	<u>3,124,468</u>	<u>8,611,103</u>	<u>1,505,128</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 79,205,323</u>	<u>\$ 2,401,486</u>	<u>\$ 6,804,188</u>	<u>\$ 1,501,411</u>

EXCLUSION BOAT	LIVESTOCK ARENA	WATER DEPARTMENT	SEWER DEPARTMENT	TOTAL	
				2001	2000
\$ 1,229	\$ 1,415	\$ 40,829	\$ 153,390	\$ 489,244	\$ 794,813
321	416	602,167	4,891,861	5,634,888	-
2,450	-	-	-	69,313	84,899
-	-	-	-	81,248	74,834
16,180	975	1,001,860	-	1,009,740	961,319
-	-	-	107,246	207,240	243,200
<u>20,280</u>	<u>1,416</u>	<u>1,734,879</u>	<u>5,182,766</u>	<u>7,409,871</u>	<u>2,899,332</u>
-	-	-	35,445	35,445	44,840
-	-	-	245,000	245,000	218,000
-	-	-	-	242,000	423,386
-	-	-	1,410,000	1,410,000	1,648,380
-	-	-	1,986,264	1,986,264	1,202,094
-	-	240,159	174,664	715,628	778,145
-	-	-	-	-	4,064,946
<u>20,280</u>	<u>1,416</u>	<u>1,985,038</u>	<u>9,324,209</u>	<u>12,205,143</u>	<u>10,659,178</u>
348,415	299,690	6,265,378	17,117,844	68,871,353	89,878,378
<u>(100,347)</u>	<u>(181,457)</u>	<u>12,115,320</u>	<u>(11,287,816)</u>	<u>(74,868,249)</u>	<u>(21,873,324)</u>
<u>148,085</u>	<u>118,239</u>	<u>18,478,701</u>	<u>5,836,825</u>	<u>44,883,196</u>	<u>48,795,196</u>
\$ <u>163,304</u>	\$ <u>289,678</u>	\$ <u>20,441,709</u>	\$ <u>15,084,712</u>	\$ <u>87,048,495</u>	\$ <u>88,447,371</u>

## CITY OF MONROE

Monroe, Louisiana

**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS (DEFICIT)  
FOR THE YEAR ENDED APRIL 30, 2001**

**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2000**

	<u>MUNICIPAL</u>	<u>MONROE</u>	<u>CIVIC</u>	<u>LOUISIANA</u>
	<u>AIRPORT</u>	<u>TRANSIT</u>	<u>CENTER</u>	<u>PLUMBING</u>
		<u>SYSTEM</u>		<u>GAZEBOS</u>
				<u>AND FOOD</u>
<b>OPERATING REVENUES</b>				
Charges for services:				
Airport	\$ 1,243,215	\$ -	\$ -	\$ -
Industrial park	65,284	-	-	-
Fees	-	361,262	-	-
Charges	-	1,612	-	-
Advertising	-	7,072	-	-
Ticket sales and other	-	-	1,665,361	-
Admissions	-	-	-	315,750
Concessions and other	-	-	-	75,884
Food/bev	-	-	12,300	-
Water sales	-	-	-	-
Deliveries/parking	-	-	-	-
Beverage fees	-	-	-	-
Tap fees	-	-	-	-
Permits	-	-	-	-
Total charges for services	<u>1,308,617</u>	<u>371,856</u>	<u>1,677,661</u>	<u>391,634</u>
Other operating revenues	-	-	-	31,240
Total operating revenues	<u>1,308,617</u>	<u>371,856</u>	<u>1,677,661</u>	<u>422,874</u>
<b>OPERATING EXPENSES</b>				
Salaries, wages and benefits	471,642	1,110,358	946,003	807,332
Materials, repairs and supplies	128,096	614,728	181,562	218,808
Utilities and communications	157,564	48,729	648,348	118,847
Depreciation and amortization	278,217	489,694	407,348	188,367
Insurance	18,643	173,666	142,764	3,624
Land/permits/operations	-	-	-	-
Promoter's expenses	-	-	747,489	12,388
Professional fees	-	84,188	81,961	62,418
Taxes and licenses	-	-	181,893	4,758
Other operating expenses	<u>128,622</u>	<u>14,318</u>	<u>328,692</u>	<u>40,647</u>
Total operating expenses	<u>1,072,809</u>	<u>2,366,793</u>	<u>3,084,224</u>	<u>1,427,967</u>
<b>OPERATING INCOME (LOSS)</b>	<b>(143,792)</b>	<b>(1,213,790)</b>	<b>(1,218,860)</b>	<b>(1,218,790)</b>

COLLECTION BOAT	LIVESTOCK ARENA	WATER DEPARTMENT	SEWER DEPARTMENT	TOTAL	
				2001	2000
\$ 27,787	\$ -	\$ -	\$ -	\$ 1,271,000	\$ 1,288,000
-	29,802	-	-	305,186	341,433
-	-	-	-	354,352	381,583
-	-	-	-	1,412	26,090
-	-	-	-	7,132	6,681
-	-	-	-	1,655,151	1,671,040
-	-	-	-	123,738	138,990
-	-	-	-	73,688	47,293
-	-	-	-	12,300	44,776
-	-	4,714,943	-	4,714,943	4,283,297
-	-	272,764	-	272,764	284,490
-	-	-	5,235,082	5,235,082	4,848,073
-	-	70,838	35,834	306,462	177,538
-	-	1,800	3,000	4,400	4,125
27,787	29,802	4,858,835	5,275,116	15,158,000	13,271,021
-	-	15,341	-	35,682	38,133
27,787	29,802	4,874,176	5,275,116	15,193,682	13,309,154
18,245	12,861	1,734,862	1,479,312	5,728,607	6,453,628
8,542	9,235	1,823,829	1,912,462	4,892,565	3,927,985
538	49,865	479,477	591,138	2,288,336	1,687,024
12,162	36,996	828,810	1,188,693	3,593,698	2,582,678
22,398	-	30,804	-	395,600	487,574
-	-	-	795,711	995,711	71,749
-	-	-	-	339,798	984,796
22,696	-	135,261	68,138	430,604	478,512
-	-	-	-	306,643	88,627
18,783	8,875	367,399	432,968	1,248,869	1,281,228
96,792	103,813	4,898,870	6,015,349	20,312,183	18,285,136
(18,698)	(76,271)	(125,794)	(749,813)	(5,118,995)	(3,686,088)

(Continued)

## CITY OF MONROE

Monroe, Louisiana

**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS  
 COMBINING SCHEDULE OF REVENUES, EXPENSES  
 AND CHANGES IN RETAINED EARNINGS (DEFICIT) (CONCLUDED)  
 FOR THE YEAR ENDED APRIL 30, 2009  
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2008**

	<u>MUNICIPAL AIRPORT</u>	<u>MONROE TRANSIT SYSTEM</u>	<u>CIVIC CENTER</u>	<u>LOUISIANA PURCHASE GARDENS AND ZOO</u>
<b>NONOPERATING REVENUE (EXPENSE)</b>				
Operating grants	-	723,953	-	2,608
Gain (Loss) on sale of assets	-	-	-	308
Interest income	-	-	8,793	-
Interest expense	-	-	(71,688)	-
Property taxes	-	-	768,718	768,718
Total nonoperating revenue (expense)	<u>-</u>	<u>723,953</u>	<u>707,113</u>	<u>771,626</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	(143,792)	(3,488,797)	(3,181,496)	(465,100)
<b>OPERATING TRANSFERS IN (OUT)</b>				
Operating transfers in	-	748,147	188,561	288,847
Operating transfers (out)	(458,332)	-	(3,488)	-
Total operating transfers	<u>(458,332)</u>	<u>748,147</u>	<u>185,073</u>	<u>288,847</u>
<b>NET INCOME (LOSS)</b>	(602,124)	(2,740,650)	(2,996,423)	(176,253)
<b>DEPRECIATION ON CAPITAL ASSETS ACQUIRED BY GRANTS</b>	-	-	-	-
<b>RETAINED EARNINGS (DEFICIT), Beginning of year (as previously stated)</b>	(11,415,140)	(5,848,307)	(3,851,808)	(2,437,779)
Adjustment to carrying value of fixed assets	118,880	771,100	(158,471)	331,508
<b>RETAINED EARNINGS (DEFICIT), Beginning of year (as Restated)</b>	<u>(11,296,260)</u>	<u>(5,077,207)</u>	<u>(3,790,279)</u>	<u>(2,106,271)</u>
<b>RETAINED EARNINGS (DEFICIT), END OF YEAR</b>	<u>\$ (11,934,885)</u>	<u>\$ (6,417,757)</u>	<u>\$ (4,746,702)</u>	<u>\$ (2,490,881)</u>

ECCLESION BOAT	LIVESTOCK ARENA	WATER DEPARTMENT	SEWER DEPARTMENT	TOTAL	
				2001	2000
-	-	-	-	336,611	683,154
-	-	-	-	309	196,287
-	-	68,158	17,868	93,376	84,689
-	-	-	(148,225)	(177,835)	(314,781)
-	-	-	-	1,357,436	1,495,624
-	-	68,158	(152,357)	2,178,792	2,245,829
(68,888)	(70,271)	(57,634)	(862,998)	(4,338,301)	(3,214,871)
58,108	35,789	800,800	64,821	1,482,818	6,286,586
-	-	(29,638)	-	(487,637)	(3,076,681)
58,108	35,789	470,262	64,821	1,294,417	3,129,785
(12,689)	(31,482)	412,124	(792,708)	(2,948,860)	(84,388)
-	17,686	-	842,443	861,649	591,548
(192,188)	(87,791)	12,232,864	(14,353,935)	(21,875,774)	(21,588,576)
12,552	1,489	(529,464)	(878,732)	(1,211,865)	-
(24,648)	(83,581)	11,703,401	(11,832,697)	(12,264,434)	(21,588,576)
\$ (187,342)	\$ (181,671)	\$ 12,113,323	\$ (11,287,816)	\$ (18,868,249)	\$ (21,833,574)





**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 2011

**PROPRIETARY FUND TYPE -**  
**INTERNAL SERVICE FUND**

To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental entity on a cost reimbursement basis.

**CENTRAL SHOP FUND**

The Central Shop Fund is used to account for the provision of repair and maintenance services and motor fuel to the various City departments (with the exception of the Transit System).

**CITY OF MONROE**  
**Monroe, Louisiana**  
**PROPRIETARY FUND TYPE - INTERNAL SERVICE FUND**  
**BALANCE SHEET**  
**AS OF APRIL 30, 2001**  
**WITH COMPARATIVE TOTALS FOR APRIL 30, 2000**

ASSETS	CENTRAL SHOP	
	2001	2000
<b>Current Assets:</b>		
Due from other funds	\$ 123,509	\$ 358
Inventories	55,902	68,403
Total current assets	179,411	68,761
Property, plant and equipment, net of accumulated depreciation	3,602,036	3,440,686
<b>TOTAL ASSETS</b>	<b>\$ 3,781,447</b>	<b>\$ 3,509,377</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities:</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 72,754	\$ 47,761
Due to other funds	7,838	50,441
Current portion of long-term debt	328,000	315,000
Total current liabilities	408,592	413,202
<b>Long-term liabilities:</b>		
Certificates of indebtedness payable	1,515,800	1,845,680
Total liabilities	1,924,392	2,258,882
<b>Fund equity:</b>		
Contributed capital	1,067,090	1,002,347
Retained earnings		
Unreserved	783,368	348,628
Total fund equity	1,850,458	1,350,975
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 3,781,447</b>	<b>\$ 3,509,377</b>

**CITY OF MONROE**  
**Monroe, Louisiana**  
**PROPRIETARY FUND TYPE - INTERNAL SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED APRIL 30, 2001**

**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2000**

	CENTRAL SHOP	
	2001	2000
<b>OPERATING REVENUES</b>		
Charges for services - shop charges	\$ 1,499,139	\$ 1,649,334
Total operating revenues	1,499,139	1,649,334
<b>OPERATING EXPENSES</b>		
Salaries, wages and benefits	715,366	684,526
Utilities and communications	31,901	39,765
Depreciation and amortization	105,811	60,567
Repairs and maintenance	35,940	24,897
Shop expenses	888,797	1,082,109
Other operating expenses	18,884	17,639
Total operating expenses	1,897,699	1,878,714
<b>OPERATING INCOME (LOSS)</b>	(398,560)	(229,440)
<b>NONOPERATING REVENUE (EXPENSE)</b>		
Interest expense	(78,784)	(89,804)
Total nonoperating revenue (expense)	(78,784)	(89,804)
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	(477,344)	(319,244)
<b>OPERATING TRANSFERS</b>		
Operating transfers in	828,589	387,657
<b>NET INCOME (LOSS)</b>	351,245	68,413
<b>RETAINED EARNINGS</b>		
Beginning of year (as previously stated)	188,628	189,000
Adjustment in carrying value of fixed assets	198,660	-
<b>RETAINED EARNINGS (DEFICIT), Beginning of year (as Restated)</b>	387,288	189,000
<b>RETAINED EARNINGS, END OF YEAR</b>	\$ 738,533	\$ 257,413

## CITY OF MONROE

Monroe, Louisiana

## PROPRIETARY FUND TYPE - INTERNAL SERVICE FUND

## SCHEDULE OF CASH FLOWS

FOR THE YEAR ENDED APRIL 30, 2001

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 1999

	CENTRAL DEPT	
	2001	1999
<b>CASH PROVIDED (USED) BY</b>		
<b>OPERATING ACTIVITIES</b>		
Operating Income(Loss)	\$ (481,790)	\$ (208,700)
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation and amortization	185,811	88,967
Changes in current assets and liabilities		
Inventory	32,321	(26,936)
Due from other funds	(22,211)	(239)
Accounts payable	24,993	47,761
Due to other funds	(43,666)	38,441
Other, net	1,004	-
Total Adjustments	<u>287,472</u>	<u>141,684</u>
Net Cash Provided (Used) by Operating Activities	(431,799)	(127,174)
<b>CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>		
Operating transfers in	<u>430,488</u>	<u>388,894</u>
Net cash provided (used) by noncapital financing activities	430,488	388,894
<b>CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Contributed capital	-	155,488
Acquisitions of capital assets	(5,000)	(200,186)
Principal paid on bonds	(115,880)	(255,880)
Interest paid on bonds	<u>(28,738)</u>	<u>(85,822)</u>
Net cash provided (used) by capital and related financing activities	(249,798)	(486,100)
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	(103,480)
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	-	103,480
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	\$ -	\$ -
<b>Supplemental Disclosure of Noncash Capital and Related Financing Activities</b>		
Increase in Contributed Capital to Acquire Fixed Assets	\$ 43,222	\$ -

**CITY OF MONROE**  
**Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended April 30, 2003**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

To account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

**CASH BOND FUND**

The Cash Bond Fund is used to account for the receipt and disposition of city-issued bonds and permits and bonds issued to pawnbrokers, second-hand dealers, and transient merchants.

**EVIDENCE ROOM CASH**

The Evidence Room Cash Fund is to be used to account for cash that is seized as evidence in criminal cases.

**BOND JUDGEMENT FORFEITURE FUND**

The Bond Judgement Forfeiture Fund accounts for bond forfeitures from bonding companies and cash bond forfeitures. These funds are split 25% to Prosecuting Attorney, 25% to Indigent Defendant Board, 25% to Monroe City Court and 25% to the Monroe City Marshall.

**COLLECTION CLEARING FUND**

The Collection Clearing Fund is used to account for the collection and payment to the appropriate taxing authorities of sales taxes, property taxes, hotel-room taxes, utility billings, assessments, licenses and permits, and fines and penalties collected by the City on their behalf.

**BOND FORFEITURE SPECIAL FUND**

The Bond Forfeiture Special Fund is used to account for the collection of cash bonds by the Monroe Police Department and the subsequent refunds upon disposition of the court case.

CITY OF BOSSBORO  
 Monroe, Louisiana  
 FISCAL YEAR ENDED - MAY 31, 2008  
 COMBINED BALANCE SHEET  
 AS OF APRIL 30, 2008

WITH COMPARATIVE FIGURES AS OF APRIL 30, 2007

ASSETS	CASH FUND	EVIDENCE FUND	COLLECTIONS CLEARING	POSTPAID SERVICES	BOND SPECIAL FUND	TOTALS
	APRIL 30, 2008	APRIL 30, 2008	APRIL 30, 2008	APRIL 30, 2008	APRIL 30, 2008	APRIL 30, 2008
<b>Current Assets</b>						
Cash and cash equivalents	\$ 98,000	\$ 45,384	\$ 6,077,941	\$ 110,538	\$ -	\$ 6,341,869
Receivables	-	-	28,530	-	-	28,530
Due from other funds	-	-	118,654	-	-	118,654
	<u>98,000</u>	<u>45,384</u>	<u>6,225,125</u>	<u>110,538</u>	<u>-</u>	<u>6,489,047</u>
<b>TOTAL ASSETS</b>	<b>\$ 98,000</b>	<b>\$ 45,384</b>	<b>\$ 6,225,125</b>	<b>\$ 110,538</b>	<b>\$ -</b>	<b>\$ 6,489,047</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Due to other funds	\$ 150	\$ -	\$ 18,070	\$ -	\$ -	\$ 18,070
Due to other agencies	-	-	6,208,641	-	-	6,208,641
Deposits due others	98,000	45,384	-	150,538	-	294,962
	<u>98,000</u>	<u>45,384</u>	<u>6,226,711</u>	<u>150,538</u>	<u>-</u>	<u>6,690,633</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 98,000</b>	<b>\$ 45,384</b>	<b>\$ 6,226,711</b>	<b>\$ 150,538</b>	<b>\$ -</b>	<b>\$ 6,590,633</b>

**CITY OF MEMPHIS**  
**Memphis, Tennessee**  
**FINANCIAL FUND TYPES - AGENCY FUNDS**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED APRIL 30, 2001**

	BALANCE April 30, 2000	ADDITIONS	DEDUCTIONS	BALANCE April 30, 2001
<b>CASH BOND FUND</b>				
<b>ASSETS</b>				
Cash	\$ 90,800	\$ 921,580	\$ 913,700	\$ 90,800
<b>LIABILITIES</b>				
Due to other funds	\$ 100	\$ -	\$ -	\$ 100
Deposits due others	90,670	921,580	913,700	90,670
<b>TOTAL LIABILITIES</b>	<u>\$ 90,800</u>	<u>\$ 921,580</u>	<u>\$ 913,700</u>	<u>\$ 90,800</u>
<b>MEMPHIS POLICE DEPARTMENT EVIDENCE BOND FUND</b>				
<b>ASSETS</b>				
Cash	\$ 43,764	\$ 43,724	\$ 34,900	\$ 43,764
<b>LIABILITIES</b>				
Deposits due others	\$ 43,764	\$ 43,724	\$ 34,900	\$ 43,764
<b>COLLECTION CLEARING FUND</b>				
<b>ASSETS</b>				
Cash	\$ 6,877,847	\$ 241,264,048	\$ 190,662,107	\$ 6,877,847
Due from other funds	10,320	181,128	4,310	10,624
Receivables	871,265	506,128	668,651	10,740
<b>TOTAL ASSETS</b>	<u>\$ 8,000,921</u>	<u>\$ 243,087,100</u>	<u>\$ 192,005,480</u>	<u>\$ 8,011,311</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 1,536	\$ 17,112	\$ -	\$ 18,670
Due to other agencies - receivables	871,265	404,479	668,651	706,684
Due to other agencies - cash	5,498,180	243,296,311	342,666,432	5,877,947
<b>TOTAL LIABILITIES</b>	<u>\$ 6,900,921</u>	<u>\$ 243,087,100</u>	<u>\$ 343,335,483</u>	<u>\$ 6,021,311</u>
<b>BOND FORFEITURE SPECIAL FUND</b>				
<b>ASSETS</b>				
Cash	\$ 131,791	\$ 287,084	\$ 196,151	\$ 131,791
<b>LIABILITIES</b>				
Due to other agencies	\$ 131,791	\$ 287,084	\$ 196,151	\$ 131,791

**TOTALS - ALL AGENCY FUNDS**

**CITY OF MONROE**  
**Monroe, Louisiana**  
**FINANCIAL FUND TYPES - AGENCY FUNDS**  
**COMBINED SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED APRIL 30, 2001**

	<u>BALANCE</u>		<u>ADDITIONS</u>		<u>DEDUCTIONS</u>		<u>BALANCE</u>	
	<u>April 30, 2000</u>						<u>April 30, 2001</u>	
<b>ASSETS</b>								
Cash	\$	3,713,333	\$	244,479,141	\$	243,590,000	\$	6,340,319
Receivables		671,356		315,521		958,051		28,140
Due from other funds		13,739		387,239		4,325		115,634
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>6,398,419</u></b>	<b>\$</b>	<b><u>244,861,811</u></b>	<b>\$</b>	<b><u>244,790,321</u></b>	<b>\$</b>	<b><u>6,479,900</u></b>
<b>LIABILITIES</b>								
Deposits due others	\$	115,402	\$	507,229	\$	548,697	\$	153,934
Due to other funds		1,688		17,131		-		18,900
Due to other agencies - receivables		671,356		414,479		958,051		125,694
Due to other agencies - cash		1,689,963		243,664,894		243,683,381		6,211,475
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b><u>6,398,419</u></b>	<b>\$</b>	<b><u>244,861,811</u></b>	<b>\$</b>	<b><u>244,790,321</u></b>	<b>\$</b>	<b><u>6,479,900</u></b>

**CITY OF MONROE**  
**Monroe, Louisiana**  
**FUNDARY FUND TYPE - AGENCY FUNDS**

**COMBINING SCHEDULE OF CASH**  
**RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED APRIL 30, 2001**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2000**

	CASH RECEIPTS	EXPENSE BOOK CASH	COLLECTION CLEARING
<b>COLLECTIONS</b>			
Property taxes	\$ -	\$ -	\$ 9,488,789
Rates taxes	-	-	181,503,180
Cash loans	51,885	-	-
Evidence room cash	-	13,813	-
Final judgment disbursements	-	-	-
Utility services collections	-	-	(3,781,082)
Assessments collected	-	-	88,798
Licenses and permits	-	-	3,279,713
Interest earned	-	-	188,189
Fines and penalties	-	-	76,181
Total collections	<u>51,885</u>	<u>13,813</u>	<u>181,503,288</u>
<b>DISTRIBUTIONS</b>			
City of Monroe	-	-	88,511,017
City of West Monroe	-	-	10,675,735
Town of Starlington	-	-	545,533
Town of Richwood	-	-	136,469
Ouachita Parish School Board	-	-	37,989,360
Monroe City School Board	-	-	11,288,587
Ouachita Parish Police Jury	-	-	4,455,963
Ouachita Parish Fire District	-	-	5,795,834
Monroe/West Monroe Convention Bureau	-	-	809,838
Refunds and forfeits of cash loans	42,869	-	847,513
Evidence room cash	-	4,088	-
Vendor credit fees	-	-	458,872
Total distributions	<u>42,869</u>	<u>4,088</u>	<u>165,117,239</u>
<b>EXCESS (DEFICIENCY) OF COLLECTIONS OVER DISTRIBUTIONS</b>	<u>9,016</u>	<u>9,725</u>	<u>15,386,049</u>
<b>CASH BALANCE AT BEGINNING OF YEAR</b>	<u>83,008</u>	<u>34,572</u>	<u>5,475,806</u>
<b>CASH BALANCE AT END OF YEAR</b>	<u>\$ 92,024</u>	<u>\$ 44,297</u>	<u>\$ 20,861,855</u>

	BOND	
	PROFITABLE	
	TOTALS	
SPECIAL- FUNDS	April 30, 1981	April 30, 1980
\$ -	\$ 9,840,388	\$ 19,747,647
-	884,537,864	68,765,304
81,487	135,900	888,114
-	12,812	-
-	-	308
-	19,700,682	9,882,864
-	68,798	378,879
-	2,179,712	2,185,500
-	155,189	-
-	78,581	88,198
81,487	127,471,634	198,927,138
-	64,519,517	68,583,209
-	18,676,733	18,946,343
-	143,532	131,884
-	196,689	133,174
-	27,989,560	26,025,141
-	11,284,587	21,809,608
-	4,683,982	3,133,433
-	3,586,834	4,240,038
-	889,838	449,663
68,764	994,682	243,838
-	4,880	-
-	451,872	454,651
68,764	63,539,811	70,887,987
11,700	65,847,519	69,379,542
121,783	5,719,316	5,699,846
<u>\$ 133,528</u>	<u>\$ 79,869,856</u>	<u>\$ 66,818,718</u>

**CITY OF MONROE**  
**Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended April 30, 2003**

**FIDUCIARY FUND TYPE -**  
**PENSION TRUST FUNDS**

To account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include expendable trust funds. The accounting and reporting treatment for expendable trust funds is concerned with the acquisition, use, and balance of expendable available financial resources.

***POLICE PENSION AND RELIEF FUND***

The Police Pension and Relief Fund is used to account for a pension fund established for classified employees of the Monroe Police Department who were employed before September 1, 1983 and retire prior to the age of 55½. Upon reaching their fiftieth birthday they are transferred to the state retirement system. Funding is from the City of Monroe. A portion of the City's contribution is derived from city court fines and liquor licenses.

***TAX DRIVERS' PENSION AND RELIEF FUND***

The Tax Drivers' Pension and Relief Fund is used to account for a pension fund established for classified employees of the Monroe Tax Department who were employed prior to September 1, 1983. Funding is from the City of Monroe.

***ELECTRICAL WORKERS' PENSION AND RELIEF FUND***

The Electrical Workers' Pension and Relief Fund is used to account for a pension fund established for all classified employees of the former Utilities Commission Electrical Workers. The fund covers those employees who retired prior to June 30, 1973. Funding is from the City of Monroe.

**CITY OF MONROE**

Monroe, Louisiana

**FIDUCIARY FUND TYPE - PENSION TRUST FUNDS**

**COMBINING BALANCE SHEET**

April 30, 2001

**WITH COMPARATIVE TOTALS FOR**

April 30, 2000

**ELECTRICAL  
WORKERS'  
PENSION  
AND RELIEF  
FUND**

**POLICE  
PENSION  
AND RELIEF  
FUND**

**BUS DRIVERS'  
PENSION  
AND RELIEF  
FUND**

**TOTALS**

APRIL 30,  
2001

APRIL 30,  
2000

**ASSETS**

Current assets

Cash and cash equivalents  
Investments & other, at market

\$ 308,444	\$ 33,623	\$ 234,394	\$ 599,461	\$ 346,375
-	-	-	-	114,281
<u>\$ 308,444</u>	<u>\$ 33,623</u>	<u>\$ 234,394</u>	<u>\$ 599,461</u>	<u>\$ 460,656</u>

**TOTAL ASSETS**

**LIABILITIES AND FUND EQUITY**

Current liabilities

Fund equity

Fund balances reserved for  
retirement benefits

\$ -	\$ -	\$ -	\$ -	\$ -
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\$ 308,444	\$ 33,623	\$ 234,394	\$ 599,461	\$ 382,560
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**TOTAL LIABILITIES AND  
FUND EQUITY**

\$ 308,444	\$ 33,623	\$ 234,394	\$ 599,461	\$ 382,560
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CITY OF MONROE

Monroe, Louisiana

FIDUCIARY FUND TYPE - PENSION TRUST FUNDS  
 COMBINING SCHEDULE OF REVENUES, EXPENSES  
 AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED APRIL 30, 2003

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED APRIL 30, 2000

	POLICE PENSIONS AND RELIEF FUND	BUS DRIVERS' PENSIONS AND RELIEF FUND	ELECTRICAL WORKERS' PENSIONS AND RELIEF FUND	TOTALS APRIL 30, 2001	APRIL 30, 2000
<b>OPERATING REVENUES</b>					
Contributions from City	\$ 815	\$ 20,115	\$ -	\$ 20,940	\$ 11,220
Interest income	6,156	3,026	13,482	22,674	17,683
Total operating revenues	6,971	23,141	13,482	43,614	48,903
<b>OPERATING EXPENSES</b>					
Pension benefit expense	1,677	20,780	2,526	34,999	33,901
Administrative expense	438	467	902	1,737	282
Total operating expense	2,100	21,187	3,428	26,715	34,183
<b>NET INCOME</b>	4,871	1,954	10,054	16,898	14,720
<b>FUND BALANCE, beginning of year</b>	104,574	33,649	224,340	362,563	311,776
<b>FUND BALANCE, END OF YEAR</b>	\$ 109,444	\$ 35,603	\$ 234,394	\$ 399,441	\$ 326,496

CITY OF MONROE  
Monroe, Louisiana

**FIDUCIARY FUND TYPE - PENSION TRUST FUNDS  
COMBINING SCHEDULE OF CASH FLOWS  
FOR THE YEAR ENDED APRIL 30, 2001  
WITH COMPARATIVE TOTALS FOR  
THE YEAR ENDED APRIL 30, 2000**

**CASH FLOWS FROM**

**OPERATING ACTIVITIES:**

Operating Income (Loss)  
Adjustments to reconcile Operating  
Income to Net Cash Provided  
By Operating Activities:  
Changes in current assets and liabilities  
Net Cash Provided By (Used)  
Operating Activities

\$	4,075	\$	1,874	\$	19,884	\$	16,885	\$	80,797
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	4,075		1,874		19,884		16,885		80,797
	<u>19,254</u>		<u>20,094</u>		-		<u>19,255</u>		<u>19,652</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Maturity of Investments - \$0

**NET INCREASE (DECREASE) IN CASH  
AND CASH EQUIVALENTS**

CASH AND CASH EQUIVALENTS,  
Beginning of year

CASH AND CASH EQUIVALENTS,  
End of Year

	199,798		19,968		18,658		15,156		6,428
	<u>202</u>		<u>20,652</u>		<u>215,342</u>		<u>245,272</u>		<u>242,851</u>
\$	<u>199,999</u>	\$	<u>20,652</u>	\$	<u>215,342</u>	\$	<u>209,463</u>	\$	<u>249,279</u>

**CITY OF MONROE**  
**Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended April 30, 2011**

**GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP**

The general long-term obligations account group is used to account for long-term obligations which are expected to be repaid from governmental funds.

CITY OF INDIANAPOLIS  
 Finance Committee

SCHEDULE OF GENERAL LONG-TERM OBLIGATIONS, APRIL 30, 2004

	Amount Available to be Provided for Payment of Long-Term Debt		General Long-Term Debt Payable		Total General Long-Term Debt	Residual Capacity
	Amount Available to Fund for Debt Maturities	Amount Available for the Period	Due Within One Year	Due After One Year		
General Obligations Bonds	\$ 64,700	\$ 12,112,212	\$ 80,000	\$ 1,150,000	\$ 1,230,000	\$ 4,782,212
1999 City-Cert Pool and Empowerment Tax Incremental Bonds	1,007,400	5,071,000	510,000	2,890,000	3,400,000	6,671,000
Transportation 1-20 Development	1,170,150	2,600,000	340,000	3,600,000	3,940,000	7,660,000
Special Assessment Certificates and Certificates of Indebtedness	6,200	65,000	-	-	-	6,200
Other Assessments	-	-	-	-	-	-
Special Assessment - Urban Systems Ordinance 94-11	2,200	19,275	10,000	25,070	35,070	15,205
Interagency Pool Loans (Traffic Signaling Fund)	250,700	18,000	60,500	137,000	197,500	60,200
Other:	-	1,500,000	300,000	1,200,000	1,500,000	-
Capital Lease Obligations	-	3,132,500	400,000	4,000,070	4,400,070	-
Claims and Judgments	-	6,083,197	370,000	1,097,141	1,467,141	-
Refinance System (Including Bonds Assured Variable Rate Swap Pay)	62,470	6,712,841	6,000,000	6,200,000	12,200,000	-
	-	2,000,000	-	2,000,000	2,000,000	-
<b>TOTALS APRIL 30, 2004</b>	<b>\$ 2,047,820</b>	<b>\$ 28,179,862</b>	<b>\$ 1,650,500</b>	<b>\$ 20,972,181</b>	<b>\$ 22,622,681</b>	<b>\$ 5,557,181</b>
<b>TOTALS APRIL 30, 2004</b>	<b>\$ 2,047,820</b>	<b>\$ 28,179,862</b>	<b>\$ 1,650,500</b>	<b>\$ 20,972,181</b>	<b>\$ 22,622,681</b>	<b>\$ 5,557,181</b>

\* Indicates amount available in excess of amount needed to retire all maturing debt.

CITY OF BOSTON  
Finance Committee

COMMITMENT SCHEDULE OF ACCOUNTS PAYABLE  
FISCAL YEAR ENDING APRIL 30, 2019

Line Item	Interest Rate	Original Amount	Maturity April 30, 2019	Interest	Balance	Maturity April 30, 2019	Principal Maturity Schedule Per Expense Types
199	0.00% - 0.00%	\$ 1,000,000	\$ 1,000,000	-	\$ 0	\$ 1,000,000	\$10,000 - \$10,000 to March 1, 2019
200	0.00%	4,000,000	4,000,000	-	0	4,000,000	\$10,000 - \$75,000 to March 1, 2019
201	0.00%	1,000,000	800,000	-	190,000	800,000	\$75,000 to March 1, 2019
202	0.00%	1,000,000	-	1,000,000	0	0	\$80,000 - \$200,000 to March 1, 2019
203	0.00%	4,000,000	2,800,000	-	1,200,000	2,800,000	\$20,000 - \$200,000 to March 1, 2019
204	0.00%	1,000,000	1,000,000	-	0	1,000,000	\$80,000 - \$200,000 to March 1, 2019
205	0.00%	1,000,000	1,000,000	-	0	1,000,000	\$80,000 - \$200,000 to March 1, 2019
<b>Total Tax Assessment Bonds</b>							
196	0.00% - 0.00%	1,000,000	2,000,000	-	0	2,000,000	\$10,000 - \$200,000 to December 1, 2019
197	0.00%	1,000,000	400,000	-	600,000	400,000	\$10,000 to December 1, 2019
206	0.00%	1,000,000	1,000,000	-	0	1,000,000	\$10,000 to March 1, 2019
<b>Total Non-Tax Assessment Bonds</b>							
198	0.00%	1,000,000	1,000,000	-	0	1,000,000	\$10,000 to March 1, 2019
<b>TOTAL GENERAL OBLIGATIONS</b>							
<b>BOSTON TAX INCENTIVE BOND(S) CERTIFICATES OF DEPOSIT</b>							
190	0.00% - 0.00%	\$ 2,000,000	\$ 2,000,000	\$ 0	\$ 0	\$ 2,000,000	\$20,000 to June 1, 2019
191	0.00% - 0.00%	1,000,000	1,000,000	-	0	1,000,000	\$10,000 to June 1, 2019
192	0.00% - 0.00%	1,000,000	1,000,000	-	0	1,000,000	\$10,000 to June 1, 2019
<b>Total Tax-Incentive Bonds</b>							
<b>Special Assessment Contributions</b>							
194	0.00% - 0.00%	\$ 10,000	\$ 4,000	-	\$ 6,000	\$ 4,000	\$1,000 to March 1, 2019
195	0.00% - 0.00%	50,000	50,000	-	0	50,000	\$8,000 to September 1, 2019
<b>TOTAL SPECIAL ASSESSMENT CONTRIBUTIONS</b>							

**OTHER SUPPLEMENTAL INFORMATION**

**CITY OF MONROE**  
**Monroe, Louisiana**

**SCHEDULE OF ASSESSED VALUATION  
AND AD VALOREM PROPERTY TAX LEVY  
FOR THE 2000 TAX ROLL**

<b>Assessed Valuation</b>	<b>\$</b> <u>312,188,760</u>
<b>Tax Rate per thousand dollars (Mills)</b>	<u>25.87</u>
<b>Gross Tax Levy</b>	<b>\$</b> 8,080,300
<b>Less: Adjustments</b>	<u>(29,000)</u>
<b>Adjusted Gross Tax Levy</b>	<b>\$</b> <u>8,051,300</u>
<b>Tax Collected</b>	
2000 Tax Roll	\$ 7,050,000
Prior Year Tax Rolls	901,300
Total	<b>\$</b> <u>7,951,300</u>

**ALLOCATION OF TAXES COLLECTED**

	<u><b>MILLS</b></u>		
General Fund	19.24	<b>\$</b>	6,073,168
Recreation Center Maintenance	1.75		138,394
Street Maintenance	0.00		014
Public Safety	0.98		784,889
Drainage Maintenance	1.31		1,076,582
Retirement of Debts	0.00		180,789
Civic Center Complex	2.47		788,738
Louisiana Purchase Garden & Zoo	2.47		788,718
Capital Improvements	3.21		995,024
Police Department	1.48		465,620
Fire Department	1.48		465,620
School Bonds	0.00		171,250
School Maintenance	0.00		87,283
Decorating Collections	0.00		16,515
Demolition Collections	0.00		34,889
Total	<u>25.87</u>	<b>\$</b>	<u>8,141,483</u>

**GENERAL BONDED DEBT SUPPORTED BY TAX LEVY**

Government Buildings	<b>\$</b> <u>1,280,000</u>
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**PERCENT OF BONDED DEBT TO ASSESSED VALUATION**

0.41%

\* The difference between the tax collected and allocation of taxes collected represents \$191,204 of prior year taxes due to the Monroe City School Board charged against current year General Fund revenue.

**CITY OF MONROE**  
 Monroe, Louisiana  
**SCHEDULE OF TAXES RECEIVABLE**  
**FOR THE YEAR ENDING APRIL 30, 2001**

The Year	Balance at April 30, 2000	2000 Tax Paid	Supplemental Assessment	Corrections and Other Adjustments	Collection	Balance at April 30, 2001	Allowance For Uncollectible Taxes	Estimated Collectible Taxes at April 30, 2001
2001	\$ -	\$ -	\$ -	\$ 1,027	\$ (1,027)	\$ -	\$ -	\$ -
2002	-	-	-	25	(25)	-	-	-
2003	-	-	-	49	(49)	-	-	-
2004	-	-	-	10	(10)	-	-	-
2005	-	-	-	626	(626)	-	-	-
2006	-	-	-	4,131	(4,131)	-	-	-
2007	-	-	-	3,400	(3,400)	-	-	-
2008	20,004	-	-	-	(20,004)	20,120	(11,629)	8,491
2009	1,967,732	-	99,779	(254,413)	(284,634)	181,494	(107,499)	80,995
2000	\$ 2,197,266	\$ 2,067,781	\$ 99,779	\$ (254,413)	\$ (284,634)	\$ 1,857,721	\$ (119,128)	\$ 1,738,593
2001	\$ 1,172,867	\$ 1,067,781	\$ 99,779	\$ (254,413)	\$ (284,634)	\$ 1,094,322	\$ (79,478)	\$ 1,014,844

	Balance at April 30, 2000	Balance at April 30, 2001
<b>General Fund</b>	\$ 276,311	\$ 276,311
Debt Service Funds	-	-
Grant & Loans	6,386	7,541
Enterprise Funds	-	-
City Center	34,981	34,981
Louisiana Purchase Gardens and Zoo	14,081	14,081
<b>Total</b>	\$ 335,759	\$ 333,914





CITY OF ROCHESTER  
 Mayor, Rochester

Schedule of Liabilities  
 April 30, 2011

COUNTY	CITY/STATE	DESCRIPTION	AMOUNT	REQUIREMENTS	EXPIRATION DATE
TR	ROCHESTER CO	State & Federal penalties	Special Event Liability Business Interruption Asbestos	1,000,000 1,000,000	09/30/12 09/30/12
Chem Insurance Agency		Asbestos/Spill	Damage	10,000	06/30/11
Tru-Value Property Casual		Real-estate liability	Comprehensive	1,250,000	07/31/12
Meridian/Truist Bank		Bank & machinery (5) pump station	Comprehensive	1,000,000	06/30/12
Meridian/Truist Bank Insurance Co.		Bank & machinery (5) real-estate liability	Comprehensive	1,000,000	06/30/12
Amica/Amity of Denver Co.		City (1) Police vehicles (1) uniform (5) public works, police officers, non-city owned equipment (1) office and home	Fidelity Tort, transportation & destruction Auto & marine and aviation	1,000,000 1,000,000	07/31/12 07/31/12
Good Insurance Insurance Co.		Police/COs Auto	Medical malpractice Professional liability	1,000,000 1,000,000	07/31/12
New York National City		Police/COs Auto	Auto Protection & Liability	1,000,000	07/31/12
COBALT		Mayor Transit System	Public Transportation Contractors General liability Professional liability Tort Medical malpractice - non-attorneys	1,000,000 1,000,000 1,000,000 1,000,000	09/30/12
Robson Employees Guaranty Co.		Robson Camp & Employees Liability	Auto/Aviation Contractors General Public Liability General Liability Employees	1,000,000 1,000,000 1,000,000	06/30/11
Republic Preferred Insurance Co.		Fire Department Mobile Unit	Contractor Liability	1,000,000	09/30/12
State Insurance Company		Fire Department Mobile Unit	Liability	1,000,000	06/30/11

**CITY OF MONROE**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended April 30, 1991

**COMPENSATION PAID COUNCIL MEMBERS**

The schedule of compensation paid to council members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the council members is included in the general administration - legislative expenditures of the General Fund. In accordance with Section 2-05 of the Home Rule Charter of the City of Monroe, the council, through Ordinance 7868, has set compensation of council members at \$750 per month. In addition to the compensation paid all council members, the chairperson of the council receives an additional \$275 per month to perform the duties of that office.

**CITY OF MONROE**  
 Monroe, Louisiana

**SCHEDULE OF COMPENSATION PAID COUNCIL MEMBERS  
 FOR THE YEAR ENDED APRIL 30, 2001**

Lyle Miller	District 1	\$	1,500	*	May 1, 2000 – June 30, 2000
Ann Raines	District 1		7,500	**	July 1, 2000 – April 30, 2001
Thomas McCann	District 2		1,500	*	May 1, 2000 – June 30, 2000
Don Katz	District 2		7,500	**	July 1, 2000 – April 30, 2001
Arthur Gilmore	District 3		9,000		May 1, 2000 – April 30, 2001
Robert Stevens	District 4		12,555	***	May 1, 2000 – April 30, 2001
Jamie Mays	District 5		9,905	****	May 1, 2000 – April 30, 2001
<b>Total</b>		<b>\$</b>	<b><u>69,265</u></b>		

\* Term expired June 30, 2000

\*\* Term began July 1, 2000

\*\*\* Chairperson of Council from May 1, 2000 to July 11, 2000

\*\*\*\* Chairperson of Council from July 11, 2000 to April 30, 2001

**City of Monroe, Louisiana**  
**Schedule of Expenditures of Federal Awards**  
**For The Year Ended April 30, 2004**

Federal Control Pass-Through Program/ Program Title	C.F.R. #, Account	Pay-Through Account Number	Cost Method/Rate Number	Federal Expenditures
<b>E. U. Department of Agriculture</b>				
<b>Pass-Through Programs</b>				
Louisiana Department of Agriculture and Forestry/Conservation Forestry Initiative	10-084	80-00	N/A	\$ 6,640
Louisiana Department of Agriculture and Forestry/Conservation Forestry Initiative	10-084	80-00	N/A	1,075
<b>Total U. S. Department of Agriculture</b>				<u>7,715</u>
<b>E. U. Department of Commerce</b>				
<b>Direct Programs</b>				
Business Development Grant	15-800	50%	88-44-010-00	(5,800)
<b>E. U. Department of Housing and Urban Development</b>				
<b>Direct Programs</b>				
Community Development Block Grant	24-100	100	10-88-607-13-000	81,589
Home Investment Partnership	24-101	100	10-88-607-10-000	433,843
<b>Pass-Through Programs</b>				
Louisiana Department of Health & Human Services/Emergency Shelter-Care	24-200	100-0001	50%	180,880
Family & Community Support and Welfare Development				<u>1,600,111</u>
<b>E. U. Department of Health</b>				
<b>Direct Programs</b>				
COHD Chronic Neighborhoods Pilot Program	24-700	50%	10-10-700-001-1	144,200
COHD Chronic Violence	24-700	50%	10-10-700-002-0	2,703
COHD to School	24-700	50%	10-10-700-003-1	113,881
				<u>260,784</u>
Louisiana Enhancement/Block Grant - FY 1999	24-800	50%	10-10-700-010-0	88,757
Louisiana Enhancement/Block Grant - FY 1999	24-800	50%	10-10-700-010-0	18,444
				<u>107,241</u>
<b>Pass-Through Programs</b>				
E. X. S. S. Program	24-070	1-00-1-000	N/A	1,070
E. X. S. S. Program	24-070	1-00-1-000	N/A	10,000
Louisiana/Connecticut Law Enforcement/Offical Funds	24-070	100-0-000	N/A	8,178
Louisiana/Connecticut Law Enforcement/Family Strengthening Program	24-090	100-0-000	70-10-1-000-1	(5,000)
				<u>14,248</u>
<b>Total E. U. Department of Health</b>				<u>452,713</u>
<b>E. U. Department of Transportation</b>				
<b>Direct Programs</b>				
Adapt Improvement Program/Infrastructure South Bay	20-000	50%	10-88-010-001-1	5,600
Urban Mass Transit Program				<u>40,000</u>
Capital	20-000	50%	1-0-80-0000	1,000,000
Operating	20-000	50%	1-0-80-0000	1,000,000
				<u>2,045,600</u>
<b>Pass-Through Programs</b>				
Louisiana Department of Transportation and Development/Basic Aid	20-000	70-44-0000	10-100-000	(81,100)
<b>Total U. S. Department of Transportation</b>				<u>1,964,500</u>
<b>Federal Emergency Management Agency</b>				
<b>Pass-Through Programs</b>				
Louisiana Office of Emergency Preparedness/Public Assistance Grant	43-804	00-104-0-00	104-00-0-0	150,000
<b>National Endowment for the Humanities</b>				
<b>Pass-Through Programs</b>				
Louisiana Department of Culture/Heritage/Federal Award	40-100	50%	88-088-00	11,000
<b>Total Expenditures of Federal Awards</b>				<u>\$ 4,064,111</u>

See notes to schedule of expenditures of Federal awards.

**CITY OF MONROE  
MONROE, LOUISIANA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED APRIL 30, 2001**

*General*

The Schedule of Expenditures of Federal Awards presents the activity of all Federal financial assistance programs of the City of Monroe, Louisiana (the City). The City's reporting entity is defined in Note 1 to the City's financial statements. All Federal financial assistance received directly from Federal agencies, as well as Federal financial assistance passed through other government agencies, are included on the schedule.

*Basis Of Accounting:*

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's general purpose financial statements.

*Relationship Of The Schedule Of Expenditures of Federal Awards To The General Purpose Financial Statements Of The City*

The following reconciliation is provided to help the reader of the City's financial statements and supplementary information relate such information to the Schedule of Expenditures of Federal Awards for the year ended April 30, 2001:

	Federal Awards	Nonrecurring Revenue Operating Grants	Total
General Fund	\$ 521,683	\$ -	\$ 521,683
Special Revenue Funds	1,670,478	-	1,670,478
Capital Project Funds	861,650	-	861,650
Enterprise Funds	2,658	723,953	726,611
Total Per Financial Statements	3,156,369	723,953	3,880,342
Less: State Awards	-	(123,953)	(123,953)
Amounts Unexpended	(291,288)	-	(291,288)
<b>Total Per Schedule</b>	<b>\$ 2,765,131</b>	<b>\$ 600,000</b>	<b>\$ 3,365,131</b>

*Funds Provided to Sub-recipients*

Of the Federal expenditures presented on this schedule, the City provided \$382,816 of Community Development Block Grant Funds and Emergency Shelter Funds to sub-recipients.



**Luffey  
Huffman  
& Monroe**

An International Accounting Corporation  
**CERTIFIED PUBLIC ACCOUNTANTS**

April L. Luffey, MBA, CPA  
Joseph L. Huffman, CPA  
L. Fred Monroe, CPA  
Baker, Mississippi, CPA  
George A. Collins, CPA

**REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**City of Monroe  
Monroe, Louisiana**

We have audited the general purpose financial statements of the City of Monroe (the City) as of and for the year ended April 30, 2001, and have issued our report thereon dated October 12, 2001. In our report, our opinion was qualified as to a disclaimer on the financial position of certain agency funds in the component unit column. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Louisiana Society of Certified Public Accountants and the Louisiana Legislative Auditor.

**Compliance**

As part of obtaining reasonable assurance about whether the City's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. We did note an immaterial instance of noncompliance that we have reported to management of the City in a separate letter dated October 12, 2001.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control

**City of Monroe**  
**Monroe, Louisiana**

over financial reporting that, in our judgement, could adversely affect the City's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as Items 01-01, 01-02 and 01-03.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider item 01-01 to be a material weakness. We also noted other matters involving the internal control over financial reporting which we have reported to management of the City in a separate letter dated October 12, 2001.

This report is intended for the information of management of the City, its oversight agency, other entities granting funds to the City and the Legislative Auditor for the state of Louisiana and is not intended to be and should not be used by anyone other than those specified parties.



(A Professional Accounting Corporation)

October 12, 2001



**Lufley  
Huffman  
& Monrice**

**An Professional Accounting Organization  
CERTIFIED PUBLIC ACCOUNTANTS**

John J. Lufley, CPA, CFP  
Robert J. Huffman, CPA  
J. Paul Monrice, CPA  
Lance Hestberg, CPA  
Christy A. Costa, CPA

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

**City of Monroe  
Monroe, Louisiana**

**Compliance**

We have audited the compliance of the City of Monroe (the City) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major Federal programs for the year ended April 30, 2001. The City's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination as to the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended April 30, 2001.

### Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely affect the City's ability to administer a major Federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item D1-D1F.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major Federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we believe item D1-D1F to be a material weakness.

This report is intended for the information of management of the City, its oversight agency, other entities granting funds to the City and the Legislative Auditor for the state of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.



(A Professional Accounting Corporation)

October 12, 2001

**CITY OF MONROE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED APRIL 30, 2001**

- (1) The following are the applicable elements of the Summary of Auditor's Results:
- i) The independent auditors' report on the general purpose financial statements of the City of Monroe, Louisiana (the City) as of and for the year ended April 30, 2001 was qualified for certain assets and liabilities of component units;
  - ii) There were three reported instances of reportable conditions involving internal control over financial reporting disclosed by the audit of the general purpose financial statements of the City, one of which was reported as a material weakness;
  - iii) There were no instances of noncompliance reported which are considered to be material to the general purpose financial statements of the City as of and for the year ended April 30, 2001;
  - iv) There was one reported instance of a reportable condition in the internal control over major Federal programs which was reported as a material weakness;
  - v) The auditors' report on the City's compliance with requirements applicable to major programs was unqualified for all major programs;
  - vi) The audit of the City's compliance with requirements applicable to each major program and internal control over compliance disclosed one finding required to be reported under the provisions of OMB Circular A-133 Section 510(a);
  - vii) The major Federal programs for purposes of the report were the Community Development Block Grant (CFDA No. 14.218); HOME Program Grant (CFDA No.14.221); the Urban Mass Transit Assistance Grants (CFDA No. 20.507); and the Public Safety Partnership and Community Policing Grants (COP8) (CFDA No. 16.790);
  - viii) The dollar threshold used to distinguish between Type A and Type B programs was \$300,000; and,
  - ix) The City did not qualify as a low-risk auditee under the provisions of OMB Circular A-133 section 530.

**CITY OF MONROE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED APRIL 30, 2001**

- (2) Findings related to the financial statements which are required to be reported under Government Auditing Standards:

**01-01 Grant Activity**

**a. Finding:**

As noted in our previous audit, grant activity (grants received, expenditures made and reimbursement requests) are not maintained in a centralized location to facilitate the compiling of expenditures of Federal and state grants. The effect of this condition is to cause excessive amounts of time and funds to be spent in trying to accumulate the required data and may lead to inaccurate reporting to oversight and/or individual grantor agencies.

**Recommendation:**

Grant reporting should be centralized in one department for all Federal and state awards. Information compiled should include grant award documentation, summaries of revenues and expenditures, and a reconciliation of the reimbursement requests to the expenditures being reimbursed.

**b. Finding:**

During our examination of funds accounting for grants from the Department of Housing and Urban Development (HUD), CFDA numbers 14.218, 14.231 and 14.239, we noted that several liability accounts that normally carry a credit balance had a debit balance at April 30, 2001. It appears that this condition is a result of transactions being posted to incorrect funds and/or accounts. In addition, several balance sheet accounts carried the same balance as the prior fiscal year. The Community Development Block Grant and the Emergency Shelter Funds, both of which are expenditure driven, ended the year with an excess of expenditures over revenues. This indicates that the general ledgers for these funds are not being reviewed to ensure that all costs have been charged to the correct fund and that reimbursements are being timely requested to cover the costs. All adjustments required as a result of this condition are reflected in the accompanying financial statements.

**Recommendation:**

The City should assign the duty of reviewing the activities of these funds to an employee with supervisory responsibilities to ensure that results of operations of these programs are accurately recorded and reported.

**CITY OF MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED APRIL 30, 2001**

**Corrective Action:**

Frequently, grants are applied for by departments and awarded to the City without any notification to the Accounting Department. At the point that grant revenues are received, the Accounting Department contacts the responsible department to request a copy of the grant award and any requests for reimbursements. The Accounting Department will strive to ensure that all necessary grant activity information is gathered to facilitate the compiling of expenditures of Federal and state awards. Also, activities of the federal funds will be reviewed on a quarterly basis to ensure that the programs are being recorded and reported accurately.

**01-02 Review of Invoices**

**Findings:**

During our test of expenditures, we noted that the City overpaid a waste disposal service approximately \$19,667. This situation occurred because the City paid the total amount due on the invoice which includes a balance from a previous billing which had already been paid by the City. Because the City does not pay these invoices in a timely manner, payments are not received by the vendor in time to be posted to its billing statement to the City. We noted that this occurred throughout the year as to payments to this vendor. It appears that the cause for the delay in payment of these charges is that when the invoice is received by accounting it is forwarded to the sanitation department for approval.

**Recommendation:**

The City should ensure that all liabilities are paid in a timely manner. In addition, invoices should be reviewed to determine if prior balances which have been omitted are included and if they are, the amount paid should be adjusted accordingly so that only current charges are paid.

**Corrective Action:**

In the future, invoices will be reviewed to ensure that prior balances that have previously been paid will be deducted from the total due on the invoices.

**CITY OF MONROE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED APRIL 30, 2001**

**01-03 Travel Expense Reports**

**Finding:**

We examined 10 travel expense reports as part of our tests of controls and noted that 12 of the 18 contained one or more variances from the City's travel policies. Examples of these variances are as follows:

- a. No airline tickets were attached to the expense report as required by Section III, E, 2 for two expense reports.
- b. Reimbursement for meals claimed at rates not authorized. Per memo dated October 9, 1999 from former Mayor Pierce all meals are to be reimbursed at rates of \$8 for breakfast, \$12 for lunch, and \$15 for dinner regardless of the size of the city.
- c. Four instances of lodging reimbursed in excess of rates authorized by Section IV, C, 4 of the travel policy.
- d. Section I, A, 2 requires that all travel expense requests be approved by the mayor. One request examined did not have such approval.
- e. Per Section IV, B, 2, all expenses shall be shown on expense report so that expense report will reflect total expenses incurred for a trip. Two reports did not include the cost of the conferences attended which were paid separately from the other costs of the trips.
- f. On expense report claimed lunch, dinner and hotel costs for travel the day preceding a conference which began at 11:00 a.m. in a city which is less than a 2 hour drive. There was no explanation as to why travel the day before the meeting was required.
- g. No agenda was attached to expense report as required by Section IV, C, 4, b. This made it impossible to determine if the traveler stayed at the same hotel as the conference location which would allow for the lodging expenses claimed to be in excess of the authorized rates. Also could not determine if meals were included in the cost of the conference.
- h. Expense reports not submitted within 5 days following return from trip as required by Section IV, A, 2. One report was submitted 18 days, another 10 days and another 23 days after the last day of travel.
- i. Airfare paid separately not included on the expense report as required by Section IV, B, 2.
- j. One instance was noted where a meal was provided in the cost of the conference and also claimed for reimbursement on the expense report.
- k. Taxi charge paid for two people when the second person was the wife of the traveler.

**CITY OF MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED APRIL 30, 2001**

**Recommendation:**

All travel expense reports should be reviewed for compliance with City policy. Any that do not comply with policy should be corrected before reimbursement is given or should contain evidence of a waiver of the policy by the mayor. It should also be noted that the rates of reimbursement for lodging and meals allowed by the City appear to be inadequate to cover costs in the current market. The policy should be reviewed and amended, as needed, to allow for reasonable reimbursement of costs incurred by City employees and officials.

**Corrective Action:**

The current City travel policy will be reviewed and amended to more closely coincide with the costs of the current market. Additionally, all expense reports will be reviewed and, if necessary, returned to the traveler for revision to comply with City policy.

**(3) Findings or questioned costs for Federal awards, including those specified by OMB Circular A-133.**

**01-01F Grant Activity**

**a. Finding:**

As noted in our previous audit, grant activity (grants received, expenditures made and reimbursement requests) are not maintained in a centralized location to facilitate the compiling of expenditures of Federal and state grants. The effect of this condition is to cause excessive amounts of time and funds to be spent in trying to accumulate the required data and may lead to inaccurate reporting to oversight and/or individual grantor agencies.

**Recommendation:**

Grant reporting should be centralized in one department for all Federal and state awards. Information compiled should include grant award documentation, summaries of revenues and expenditures, and a reconciliation of the reimbursement requests to the expenditures being reimbursed.

**b. Finding:**

During our examination of funds accounting for grants from the Department of Housing and Urban Development (HUD), CFDA numbers 14.218, 14.231 and 14.238, we noted

**CITY OF MONROE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED APRIL 30, 2001**

that several liability accounts that normally carry a credit balance had a debit balance at April 30, 2001. It appears that this condition is a result of transactions being period to incured funds and/or accounts. In addition, several balance sheet accounts carried the same balance as the prior fiscal year. The Community Development Block Grant and the Emergency Shelter Funds, both of which are expenditure drives, ended the year with an excess of expenditures over revenues. This indicates that the general ledgers for these funds are not being reviewed to ensure that all costs have been charged to the correct fund and that reimbursements are being timely requested to cover the costs. All adjustments required as a result of this condition are reflected in the accompanying financial statements.

**Recommendation:**

The City should assign the duty of reviewing the activities of these funds to an employee with supervisory responsibilities to ensure that results of operations of these programs are accurately recorded and reported.

**Corrective Action:**

Frequently, grants are applied for by departments and awarded to the City without any notification to the Accounting Department. At the point that grant revenues are received, the Accounting Department contacts the responsible department to request a copy of the grant award and any requests for reimbursements. The Accounting Department will strive to ensure that all necessary grant activity information is gathered to facilitate the compiling of expenditures of Federal and state awards. Also, activities of the federal funds will be reviewed on a quarterly basis to ensure that the programs are being recorded and reported accurately.

**CITY OF MONROE**  
Monroe, Louisiana

**STATUS OF FIFTH YEAR FINDINGS**

The following is a summary of the status of findings included in the Schedule of Findings and Questioned Costs and Management Letter dated October 13, 2008, issued in connection with our examination of the financial statements of the City of Monroe, Louisiana as of and for the year ended April 30, 2008.

**Schedule of Findings and Questioned Costs**

**08-01 STATE OF ACCOUNTING AND REPORTING FUNCTION**

*Finding:*

We expressed our concern as to the ability of the City's Accounting Department to produce financial statements and reports in an accurate and timely manner. However, examples of items which indicate further improvements could be made were as follows:

1. Accounting personnel made more journal entries than should be required for an entity the size of the City.
2. The Airport, Zoo, Civic Center and Golf Courses "Daily Cash Summary/Recap" sheets did not display evidence that they have been reviewed by a supervisor.
3. Grant activity (grants received, expenditures made and reimbursement requests) was not maintained in a centralized location.
4. Records of General Fixed Assets and fixed assets used in proprietary activities were not reconciled to the general ledger control totals on anything more than an annual basis in connection with the independent audit.
5. Detail inventory records are not being properly maintained in the Water Department corruption fund. Inventories for the Water and Transit funds were not being reconciled to the general ledger on anything more than an annual basis.
6. During our review of the contract between the City and Fluo Hoot Catering, we found that all of the monthly opening statements that were to be provided to the City by Fluo Hoot could not be located. In addition, the City was unable to determine if the working capital deposit required by the contract had in fact been made.
7. City policy requires a purchase order for all purchases over \$100. However, 12 of the 25 purchase orders examined were dated after the invoice date. This indicates that the purchase order system is being circumvented and thus is unable to provide the level of budgetary control and expenditure authorization that it is capable of providing.
8. Balance sheet accounts for all funds were not reconciled monthly, and revenue and expense accounts were not analyzed for obvious errors.

**CITY OF MONROE**  
**Monroe, Louisiana**

**STATUS OF PRIOR YEAR FINDINGS**

**Notes:**

1. The larger number of journal entries for this fiscal year over last fiscal year can be attributed to a change in depositing of receipts whereby the City departments (airport, transit system, civic center, zoo, golf courses, recreation centers, etc.) began making their own daily deposits and provided the Accounting Department with the documentation necessary to record the revenues which required journal entries. This change occurred during January 2001. Prior to the change, the departments brought their revenues to the Accounting Department and journal entries were not necessary.
2. Corrective action has been taken.
3. Frequently, grants are applied for by departments and awarded to the City without any notification to the Accounting Department. At the point that grant revenues are received, the Accounting Department contacts the responsible department to request a copy of the grant award and any requests for reimbursements. The Accounting Department will strive to ensure that all necessary grant activity information is gathered to facilitate the compiling of expenditures of Federal and state awards.
4. Corrective action has been taken.
5. All inventory for the Water Enterprise Fund is maintained at the Central Warehouse facility. Complete inventory records of the Central Warehouse, including the inventory for the Water Fund, are maintained by Central Warehouse employees.
6. The City terminated the contract with Five Hour during May 2000.
7. When a purchase order is printed, the date it is printed appears on the face of the purchase order; however, in many cases, the required number of quotes have been obtained, a purchase order number, which appears on the invoice, has been given to the vendor, and the invoice is generated prior to the printing of the purchase order. The City will take the steps necessary to correct the procedure of the purchase order date being after the invoice date.
8. Although progress had been made, all balance sheet accounts are not reconciled each month, nor are revenue and expenditure/expense accounts reviewed for unusual fluctuations. The Accounting Supervisor will delegate to various accountants the responsibility of reconciling each balance sheet account and analyzing each revenue and expenditure/expense account on a monthly basis for each fund. This will be done by December 1, 2001. The accountants will also make any necessary correcting entries. The Accounting Supervisor will review the accountants work each month.

**CITY OF MONROE**  
Monroe, Louisiana

**STATUS OF PRIOR YEAR FINDINGS**

**Management Letter**

**1. Compliance with Local Government Budget Act**

***Finding:***

The City did not adopt a budget for all of its special revenue funds and adopted a deficit budget for the Louisiana Incident-Based Reporting Fund. There was no budget adopted for the City Prosecuting Attorney Fund, the three Law Enforcement Block Grant Funds, the Drug Seizure Forfeiture Fund, the Friends of City Employees Fund, and the Rental Rehab Fund.

***Status:***

Corrective action has been taken as to ensuring budgets are adopted for all special revenue funds. However, a deficit budget was adopted in one special revenue fund for the fiscal year ended April 30, 2011.

**2. Cash Receipts Matters**

***Finding:***

We found that the Daily Cash Receipt Totals Report and bank deposit totals did not agree with the Receipts Distribution Report. We were informed that this was due to "test" data entered when the City began using its current accounting software. This was noted in the prior audit, and continues to exist, as the software vendor has not cleared the "test" data from the database. In addition, City departments in satellite locations were not making timely cash deposits.

***Status:***

The "test" data has been removed from the database. In addition, satellite City departments are making daily deposits.

**3. Control Over Assets**

***Finding:***

In our review of General Fixed Assets, we determined that the City did not maintain a current detail listing of real property owned by the City.

***Status:***

The City has an up-to-date listing of real property owned by the City, as provided by the local real estate company.

**CITY OF MONROE**  
Monroe, Louisiana

**STATUS OF PRIOR YEAR FINDINGS**

**4. Inventory of Zoo Animals**

*Finding:*

We found that adequate documentation did not always exist covering the point-of-trade and that a responsible member of the Department of Community Affairs was not always present at the time the trade was made.

*Status:*

Corrective action has been taken.



**Luffey  
Huffman  
& Monroe**

An International Accounting Corporation  
**CERTIFIED PUBLIC ACCOUNTANTS**

John L. Luffey, MBA, CPA  
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## **MANAGEMENT LETTER**

**To the Honorable City Council  
City of Monroe  
Monroe, Louisiana**

In planning and performing our audit of the general purpose financial statements of the City of Monroe (the City) for the year ended April 30, 2001, we considered its internal control structure in order to determine our auditing procedures for purposes of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure or overall compliance with laws and regulations.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and the overall environment for compliance with laws and regulations. This letter will summarize our comments and suggestions regarding those matters. This letter does not affect our report dated October 12, 2001 on the general purpose financial statements of the City.

### **1. Compliance with Code of Ethics**

#### **Finding:**

During our tests of expenditures, we noted that the City paid a former employee approximately \$2,000 for technical support services. Louisiana Revised Statute (LSA) 42:1121 B states, in part, that no former public employee shall, for a period of two years following termination, render to the agency any service which the former employee had rendered to the agency during his public employment. The employee left the City in December, 1999 and was paid in June, 2000 for services rendered from January through May, 2000.

#### **Recommendation:**

The City should immediately discontinue any contractual arrangements which cause it to be in noncompliance with state law and, in the future, should refrain from entering into such arrangements.

**Corrective Action:**

In order to remain in compliance with LSA 42:1121 (B), the City will no longer enter into any contractual agreements with former employees.

**2. Sales Tax Collections**

**Finding:**

The City of Monroe acts as the central sales tax collector for Ouachita Parish. Sales taxes recorded in the general ledger were not reconciled to the monthly reports of collections and distributions prepared by the sales tax department. The sales tax department was able to reconcile the balance in the sales tax clearing account subsequent to year-end. Without a monthly reconciliation, the City could overpay or underpay some of the agencies.

**Recommendation:**

Sales tax collections should be compared to the general ledger each month and any differences should be investigated and accounted for. Based on collections and distributions, the sales tax department should be able to provide a listing of all settlements due to others at any point in time.

**Corrective Action:**

In the future, a reconciliation of the sales tax collections to the general ledger will be performed on a monthly basis to ensure that accurate distributions are being made to the appropriate agencies.

**3. Collection of Sewer Charges**

**Finding:**

For several years, the Town of Richwood has owed the City of Monroe for sewer services provided to the Town. The City has negotiated a payment schedule with the Town whereby the City bills the Richwood Correctional Center directly for sewer services to the Center and those collections of sewer charges are applied to the outstanding debt. Although this arrangement has reduced the Town's past due account somewhat, the Town is once again delinquent in paying for current services. The last payment received on current year charges was in October, 2000. At April 30, 2001, the Town of Richwood owed approximately \$200,000 on the prior year's debt and approximately \$104,000 on the current year charges.

**Recommendation:**

The City should continue its efforts to eliminate the prior debt and take immediate steps to collect current charges as they occur.

**Corrective Action:**

Discussions are ongoing to resolve this matter.

**4. Payments in Lieu of Taxes**

**Finding:**

For many years the City of Monroe (City) has been collecting "payments in lieu of taxes" per an agreement with the Monroe Housing Authority (Authority). The Authority is funded by the Federal Government and the Federal Government does not pay local property taxes. However the Federal government does allow housing authorities to enter into agreements with the local government to make "payments in lieu of taxes" instead of paying property tax. This amount is normally not as much as the property tax would have been. The City has been recording this revenue in their general fund and keeping all of the proceeds. Until this year the City has been the collector for the property tax for the Monroe City School Board (School Board). The Ouachita Parish Tax Collector (Sheriff) began collecting the property tax for the School Board this year. When the City received their "payments in lieu of taxes" this year, it was less than previous years. The City inquired of the Authority as to why their check was smaller this year. The Authority sent them a schedule showing that the payment was computed using a percentage of the tax assessment roll. In reviewing this schedule the City noted that the amount went down due to the fact that the School Board was not included. The City then had the question; had they handled the prior years collections properly and should the School Board have been receiving these payments in the past. The agreement was between the City and the Authority.

**Recommendation:**

The City needs to determine what needs to be done to rectify this situation.

**Corrective Action:**

The City and the School Board came to an agreement whereby the City paid to the School Board the portion of the "payments in lieu of taxes" for the previous two years.

## 5. Budgetary Practices

### *Finding:*

The Local Government Budget Act (the Act) requires, in part, that the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year. For the year ended April 30, 2001, the City budgeted a deficit in the CDBG Home Program fund of approximately \$65,656. This deficit was a result of an amendment reducing the revenues by approximately \$100,000. In addition, we noted that the amendments recorded in the City's general ledger system did not agree with the budget amendments adopted by the City council. Finally, in the Street Improvement Special Revenue Fund, it appears that the budget amendment was adopted "backwards" in that the ending budget balance should have been in the increase/decrease column. This condition causes the Street Improvement Special Revenue Fund to have an unfavorable variance of actual to budgeted expenditures in excess of 5%.

### *Recommendation:*

The City should ensure that budgeted expenditures are balanced within available resources. The Budget to Actual Report should also be reviewed to ensure that all budgets and amendments are accurately recorded in the system.

### *Corrective Action:*

In the future, the City will review the budget for each fund to ensure that expenditures are balanced within available resources and that each budget is accurately reflected in the general ledger system.

## 6. Use of Sales Tax Funds

We traced monthly and mid-month sales tax distributions from the Sales Tax Clearing account to the Street Improvement Special Revenue Fund. The source for these funds is voter-approved legislation which restricts the expenditure of the taxes to street improvements and incidental utility work in connection therewith. We noted three instances in which tax proceeds were not transferred into the Street Improvement Fund in a timely manner. We noted that these funds were transferred within 14 to 30 days, and interest was paid to the Street Improvement Fund by the General Fund for the interim period. Therefore, the Street Improvement Fund did not realize any losses in connection with these loans. This condition is indicative of loaning of restricted revenues for general purposes. While not specifically prohibited by the enabling legislation, the loaning of these tax proceeds are not specifically authorized by that legislation.

To the Honorable City Council  
City of Monroe  
Monroe, Louisiana  
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**Recommendation:**

We recommend that the City make arrangements with the State Bond Commission and/or the Louisiana Public Facilities Authority for short term loans and/or standby letters of credit when the need arises for short term cash flow financing.

**Management's Corrective Action Plan:**

Management concurs with the auditor's recommendation and reiterates that the funds were paid back with interest at a market rate. Thus, no funds were lost or expended in a manner inconsistent with the enabling legislation. The City found itself in a position of having a cash flow shortage, and rather than not being able to fund payroll and other current obligations, the City used the excess funds on deposit from the tax collections to provide short-term financing in the period of cash shortages prior to the annual collection of ad valorem taxes.



[A Professional Accounting Corporation]

October 12, 2004